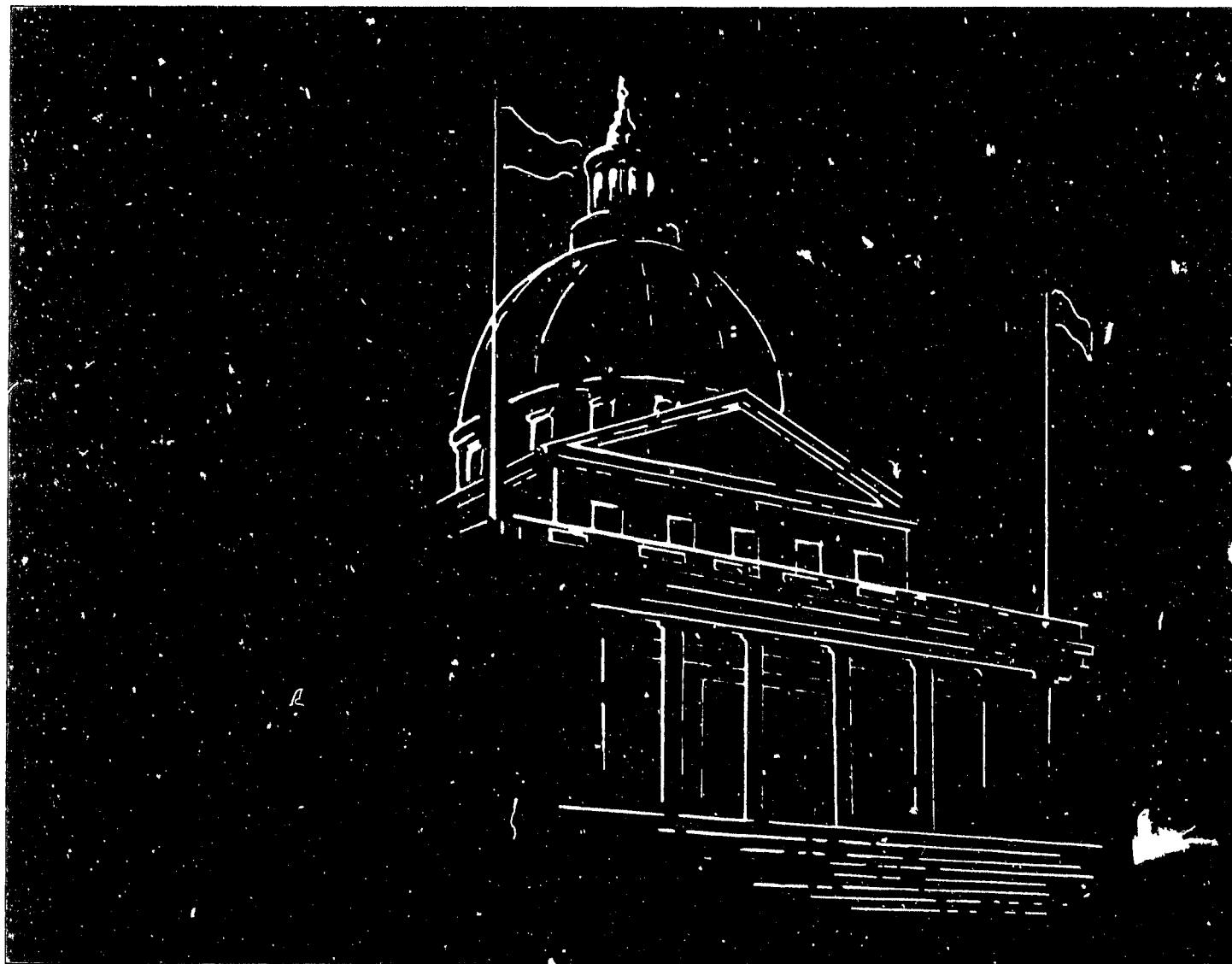


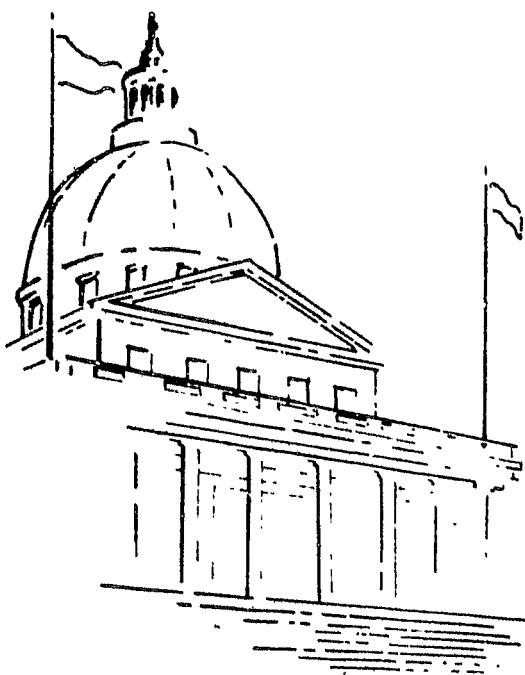
# CITY GOVERNMENT FINANCES IN 1972-73

GF73 NO. 4



U.S. DEPARTMENT OF COMMERCE • Social and Economic Statistics Administration • BUREAU OF THE CENSUS

GOVERNMENTAL FINANCES/GF73 NO. 4



# CITY GOVERNMENT FINANCES IN 1972-73

Issued September 1974

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## INTRODUCTION

Revenue of all city governments during fiscal 1972-73 totaled \$49.3 billion, an increase of \$7.1 billion, or 17 percent, from the previous year's total.

General revenue of city governments, which excludes utility, liquor store, and employee-retirement amounts, was \$41.2 billion in 1972-73, compared with \$34.9 billion a year earlier.

City expenditure totaled \$48.0 billion in 1972-73, as against \$43.9 billion in 1971-72. General expenditure--i.e., spending other than for utility, liquor store, and employee-retirement purposes--totaled \$39.0 billion in 1972-73.

National totals on the finances of cities are presented in tables 1 and 2. Amounts shown pertain to municipal fiscal years which closed within the 12 months ended June 30 of the later year specified in the column heading.

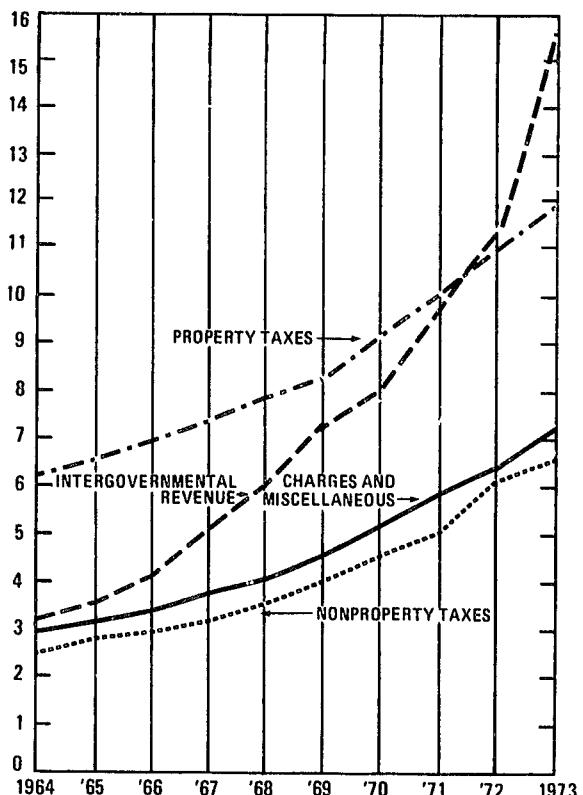
Table 3 shows a distribution of financial amounts by city-size groups, based on the 1970 Census of Population.<sup>1</sup> Per capita amounts, by city-size groups, appear in table 4.

## GENERAL REVENUE

City governments have been receiving an increasing proportion of their general revenue from Federal and State grants-in-aid and shared taxes. For example, during the past decade such intergovernmental revenue has increased from 20.7 percent to 37.7 percent of total city general revenue. There has been a concomitant decline in the percentage from property taxes, which decreased from 43.1 to 28.8 percent during the same period. The proportion derived from nonproperty taxes remained steady at about 16-17 percent, while the proportion from charges and miscellaneous sources has decreased slightly (19.7 to 17.5 percent).

<sup>1</sup>Size-class distributions of municipal governments, together with related 1970 population figures, are shown nationally and for States and metropolitan areas in the 1972 Census of Governments, volume 1: Governmental Organization.

**FIGURE 1. Trends in City General Revenue from Selected Major Sources: 1964-1973** (In billions of dollars)



City-imposed taxes yielded \$18.5 billion in fiscal 1972-73 or about 45 percent of all general revenue of city governments. Property taxation continued as the predominant tax revenue source supplying \$11.9 billion. Other municipal tax amounts, as shown in table 1, consisted of approximately \$2.1 billion from general sales and gross receipts taxes, \$1.4 billion from selective sales taxes, and \$3.0 billion from licenses and miscellaneous other taxes.

Municipalities received about \$10.6 billion from State governments in fiscal 1972-73. This, together with sums received directly from the Federal Government and from other local governments (mainly counties), made the total of city intergovernmental revenue \$15.6 billion, or over one-third of general revenue from all sources.

## INTRODUCTION

Included in this total is \$1.6 billion in general revenue sharing funds distributed by the Federal government to municipalities under the State and Local Fiscal Assistance Act of 1972.

Sources other than taxes and intergovernmental revenue supplied \$7.2 billion of municipal general revenue in fiscal 1972-73. This amount included \$4.5 billion from current charges (other than for utility services, classed separately as utility revenue).

The following tabulation illustrates the distribution of municipal governments' revenue in fiscal 1972-73:

Item	Amount (millions of dollars)	Per- cent	Percent increase or decrease (-) from prior fiscal year
Revenue from all sources..	49,326	100.0	16.9
Intergovernmental revenue.....	15,562	31.6	36.1
Revenue from own sources.....	33,764	68.4	11.3
General revenue from own sources.	25,681	52.1	9.3
Taxes.....	18,477	37.5	8.3
Charges and miscellaneous general revenue	7,204	14.6	11.8
Utility revenue...	6,619	13.4	11.7
Liquor stores revenue.....	164	0.3	3.2
Insurance trust revenue.....	1,300	2.6	10.7

## GENERAL EXPENDITURE

As indicated below, education takes a larger share of city expenditure than any other function, even though most of this spending is by the small fraction of municipal governments (including New York City and some other very large units) that directly administer local public schools. In most cities, public schools are administered by independent school districts, for which financial data are not included in this report.

Following is a summary functional distribution of municipal governments' general expenditure in fiscal 1972-73:

Function	Amount (millions of dollars)	Per- cent	Per capita amount (dollars)
Total general expenditure.....	39,004	100.0	295.48
Education.....	6,050	15.5	45.83
Police protection.....	4,364	11.2	33.06
Public welfare.....	3,413	8.8	25.86
Highways.....	2,925	7.5	22.16
Fire protection.....	2,373	6.1	17.38
Sewerage.....	2,360	6.1	17.88
Hospitals.....	2,156	5.5	16.33
Interest on general debt.....	1,736	4.5	13.15
Parks and recreation...	1,723	4.4	13.05
Housing and urban renewal.....	1,676	4.3	12.70
Sanitation other than sewerage.....	1,440	3.7	10.91
General control.....	1,096	2.9	8.30
Financial administration.....	636	1.6	4.82
General public buildings.....	608	1.6	4.61
All other functions....	6,448	16.5	48.85

During the period 1964-73, the percentage of general expenditure going for public welfare has sharply increased from 5.4 to 8.8; for education there has been an increase from 15.2 to 15.5 percent; police protection has risen from 11.0 to 11.2 percent, while highways fell sharply from 11.8 to 7.5 percent and fire protection dropped from 7.2 to 6.1 percent.

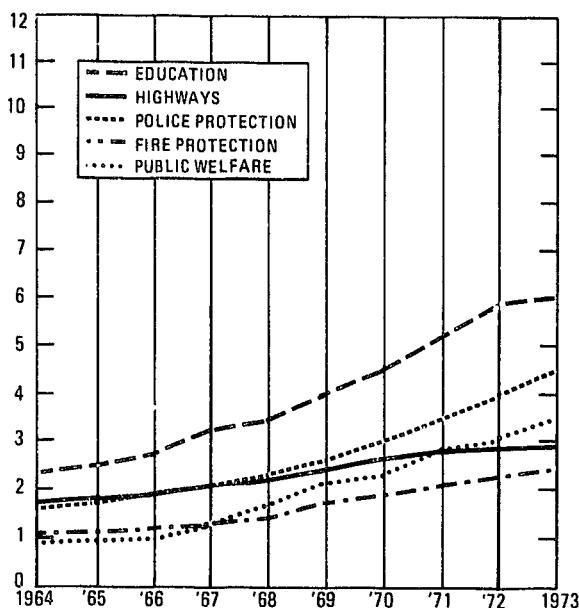
## EXPENDITURE BY CHARACTER AND OBJECT

More than two-thirds of all municipal expenditure in fiscal 1972-73 (including amounts for utility, insurance-trust, and general government purposes) was for current operation. Expenditure of this nature amounted to \$32.5 billion.

Capital outlay--mostly for construction, but also including spending for equipment and the purchase of land and existing structures--amounted to \$9.2 billion, or nearly one-fifth of all municipal expenditures.

Payments of interest on debt (including utility as well as general municipal debt) amounted to \$2.4 billion, insurance benefits and repayments were \$1.6 billion, and intergovernmental expenditure amounted to \$596 million while cash assistance payments totaled \$1.8 billion.

**FIGURE 2. Trends in City General Expenditure for Selected Major Functions: 1964-1973** (In billions of dollars)



Expenditure for personal services amounted to \$20.5 billion in fiscal 1972-73, accounting for nearly 43 percent of all municipal expenditure. Personal service costs are mainly for current operation but include also some amounts for personnel engaged in construction work.

### INDEBTEDNESS AND DEBT TRANSACTIONS

At the end of fiscal 1972-73, municipal indebtedness totaled \$56.0 billion, or 6.7 percent more than a year earlier. The debt total included \$28.9 billion of long-term indebtedness pledging the cities' full faith and credit, \$20.4 billion of nonguaranteed long-term debt, and \$6.8 billion of short-term debt.

During fiscal 1972-73, municipalities issued about \$6.1 billion of long-term debt, including \$1.5 billion for utility purposes. Their retirement of long-term debt during this fiscal year totaled \$3.1 billion, including \$700 million of utility indebtedness.

As shown below, long-term debt is often nonguaranteed, i.e., obligations payable solely from pledged earnings of specific activities or facilities, from special assessments, or from specific nonproperty taxes. Net long-term debt represents gross long-term debt less amounts reserved for future debt retirement, which are commonly referred to as long-term debt offsets.

Item	Amount (millions of dollars)	Percent increase from 1971-72
Debt outstanding, total....	56,041	6.7
Long-term.....	49,286	7.5
Full faith and credit..	28,912	6.1
Nonguaranteed.....	20,375	9.7
Short-term.....	6,755	1.2
Net long-term debt outstanding.....	45,517	6.6

### CASH AND SECURITY HOLDINGS

The summary presented below shows financial assets of municipal governments. Financial holdings of municipalities amounted to \$36.3 billion at the end of fiscal 1972-73. Nearly half of these holdings represented assets of employee-retirement or other insurance trust systems, which includes \$56 million comprising unemployment compensation balances of Washington, D.C. Other major holdings by purpose included \$3.8 billion held as offsets to long-term debt, \$5.2 billion as proceeds of bond issues held pending disbursement, and the remaining \$11.8 billion represented holdings of all other city funds, including public trust and investment funds.

Item	Amount (millions of dollars)	Percent increase or decrease (-) from 1971-72
Total.....	36,301	100.0
Insurance trust systems.....	15,529	42.8
Employee retirement.....	15,473	42.6
Other.....	56	0.2
Other than insurance trust systems.....	20,772	57.2
Cash and deposits.	11,785	32.5
Securities.....	8,986	24.8
Federal.....	6,260	17.2
State and local government.....	727	2.0
Other (non-governmental)..	1,999	5.5
		13.5

Z Less than one-half the unit of measurement shown.

### CITY UTILITIES AND LIQUOR STORES

Municipal governments commonly operate water supply systems and some of them also operate other utilities--electric power, gas

supply, and local transit systems. Financial data for these various types of utilities are shown in table 2.

City utility revenue in fiscal 1972-73 totaled \$6.6 billion, including \$2.8 billion for water supply systems and \$2.7 billion for electric power systems. Utility expenditure amounted to \$7.3 billion, of which \$4.7 billion was for current operation, \$2.0 billion was capital outlay, and the other \$614 million was interest on utility debt.

Municipal indebtedness for utilities at the end of the fiscal year amounted to \$15.0 billion.

In a few States, certain municipal governments also have liquor store systems. Summary figures for these undertakings appear in table 1. Their revenue totaled \$164 million in 1972-73 and expenditure amounted to \$139 million.

## **FINANCES OF MUNICIPAL EMPLOYEE-RETIREMENT SYSTEMS**

Municipal revenue in 1972-73 included employee-retirement revenue of \$1.3 billion, consisting of employee contributions and the earnings on retirement system investments. In addition, these retirement systems received \$1.5 billion of employer contributions from their parent municipalities (including \$28 million of State payments for this purpose).

Benefits and withdrawals paid by municipal retirement systems in 1972-73 totaled \$1.6 billion, and their financial assets at the end of the fiscal year amounted to \$15.5 billion, as shown in table 1.

The foregoing figures pertain only to municipally administered employee-retirement systems. They do not include amounts for State-administered systems--some of which provide coverage for municipal employees--nor for the Federal program of Old Age, Survivors, Disability, and Health Insurance. Employer payments by participating cities to such other retirement programs are included here as a part of municipal general expenditure for current operation.

## **SIZE GROUP STATISTICS**

Financial statistics for various population-size groups of municipal governments appear in tables 3 and 4. Figures for cities of less than 50,000 represent estimates based on a random sample.

As will be evident from the functional detail in tables 3 and 4, the relative financial scale of cities in the several size groups is strongly affected by variations in the scope of municipal government responsibilities. In nine of the cities of over 300,000 population, public schools are operated by the municipal corporation rather than by an independent school district as is commonly the case. Furthermore, 14 of these largest municipalities (including 12 of the 27 cities with more than 500,000 inhabitants) are, in effect, composite city-county governments. Nearly all smaller municipalities, on the other hand, are located in areas which are served by a separate county government.

## **INDIVIDUAL MUNICIPAL DATA**

Financial statistics for 405 cities and selected townships of 50,000 inhabitants or more in 1970 are presented in table 5. The cities are arranged alphabetically by State. Per capita amounts for selected financial items appear in table 6. Any intercity comparisons based upon these figures should be made with caution, and with due recognition of variations that exist among urban areas in the relative role of the municipal corporation, as discussed below under "Coverage and Limitations of Data."

Tables 5 and 6 also supply data for major town and township governments in certain States where such governments are similar to cities in organization and local services provided. These governments can be distinguished from municipalities by the fact that their designation in each instance includes the term "town" (for Connecticut and Massachusetts units) or "township" (for New Jersey and Pennsylvania units). The municipal aggregates presented in tables 1 to 4, however, include no amounts for township (or "town") governments.

Table 7 provides a more detailed array of financial information for each of the 48 municipalities of at least 300,000 inhabitants in 1970. Operating statements for utility systems operated by these city corporations are shown in table 8.

## **COVERAGE AND LIMITATIONS OF DATA**

Data in this report relate only to municipal corporations and their dependent agencies, and do not include amounts for other local governments overlying city areas. Therefore, expenditure figures for "education" do not include spending by the separate school districts which administer public schools within most municipal areas.

Variations in the assignment of governmental responsibility for public assistance, health, hospitals, public housing, and other functions to a lesser degree also have an important effect upon reported amounts of city expenditure, revenue, and debt.

The 1972-73 fiscal years reported are those which closed between July 1, 1972 and June 30, 1973. A majority of municipalities end their fiscal years on December 31; the next most common financial period is the 12 months ending June 30.

The sample for this annual survey was designed to yield all-city aggregates which, for selected major items, would be subject to sampling variability of approximately 1 percent; but greater variability is likely to apply to the aggregates for certain financial categories. The amounts given separately for cities of less than 50,000 in table 3 and 4 are subject to relatively high sampling variation. Figures appearing for minor components have been included only to indicate the composition of larger totals.

For the 48 cities with 300,000 inhabitants or more and for a limited number of smaller cities, the basic data were compiled by Census Bureau representatives from official reports and records, with the advice and assistance of local officers and employees. Information for other cities was supplied by local officials in response to a

mail canvass that involved the use of detailed census questionnaires. The mail reports were examined intensively, and followup correspondence was used to supplement and verify questionable figures.

## RELATED REPORTS

The annual report, Governmental Finances in 1972-73, will provide estimated nationwide financial aggregates covering other types of local governments as well as municipalities, together with State and Federal Government data. This report is scheduled for publication in October 1974.

The report from the 1972 Census of Governments, volume 4, No. 4, Finances of Municipalities and Township Governments, presents municipal finance data for fiscal 1971-72 in detail, including figures for size-groups of municipalities, State-by-State, and figures for municipalities of 10,000 inhabitants or more.

More detailed data on municipal employee-retirement systems and their finances, including figures for individual major systems, appears in the report Employee Retirement Systems of State and Local Governments (Vol. 6, No. 1 of the 1972 Census of Governments).

**Table 1. Summary of City Government Finances: 1972-73 and Prior Periods**  
(Dollar amounts in millions)

Item	1972-73	1971-72	1970-71	1969-70	1968-69	Percent increase or decrease (-) 1971-72 to 1972-73	Percent distribution, 1972-73
REVENUE . . . . .	49 326	42 196	37 367	32 704	29 673	16.9	(x)
GENERAL REVENUE . . . . .	41 243	34 937	30 575	26 621	24 153	18.0	100.0
INTERGOVERNMENTAL REVENUE . . . . .	15 562	11 434	9 697	7 906	7 346	36.1	37.7
FROM STATE GOVERNMENTS . . . . .	10 559	8 377	7 401	6 173	5 811	20.9	25.6
FROM FEDERAL GOVERNMENT . . . . .	4 370	2 503	1 861	1 337	1 144	70.6	10.6
GENERAL REVENUE SHARING . . . . .	1 606	(x)	(x)	(x)	(x)	(x)	(x)
FROM LOCAL GOVERNMENTS . . . . .	633	554	435	396	391	14.3	1.5
GENERAL REVENUE FROM OWN SOURCES . . . . .	25 681	23 502	20 878	18 715	16 807	9.3	62.3
TAXES . . . . .	18 477	17 058	15 090	13 647	12 349	8.3	44.8
PROPERTY . . . . .	11 879	10 988	10 041	9 127	8 331	8.1	28.8
SALES AND GROSS RECEIPTS . . . . .	3 567	3 185	2 780	2 422	2 017	12.0	8.6
GENERAL . . . . .	2 126	1 866	1 658	1 479	1 256	13.9	5.2
SELECTIVE . . . . .	1 441	1 319	1 122	943	761	9.2	3.5
OTHER . . . . .	3 031	2 885	2 270	2 098	2 002	5.1	7.3
CHARGES AND MISCELLANEOUS . . . . .	7 204	6 445	5 788	5 068	4 458	11.8	17.5
CURRENT CHARGES . . . . .	4 533	3 944	3 579	3 113	2 753	14.9	11.0
INTEREST EARNINGS . . . . .	809	682	728	607	458	18.6	2.0
SPECIAL ASSESSMENTS . . . . .	507	448	410	382	310	15.2	1.2
SALE OF PROPERTY . . . . .	245	168	187	187	134	45.8	0.6
OTHER AND UNALLOCABLE . . . . .	1 111	1 202	883	779	782	-7.6	2.7
UTILITY REVENUE . . . . .	6 619	5 926	5 578	5 047	4 576	11.7	100.0
WATER SUPPLY . . . . .	2 813	2 552	2 836	2 201	2 026	10.2	42.5
ELECTRIC POWER . . . . .	2 654	2 275	2 082	1 883	1 706	16.7	40.1
TRANSIT . . . . .	764	760	743	671	578	0.5	11.5
GAS SUPPLY . . . . .	368	330	319	292	266	14.5	5.9
LIQUOR STORES REVENUE . . . . .	164	159	150	121	134	3.1	(x)
INSURANCE TRUST REVENUE . . . . .	1 300	1 174	1 062	915	810	10.7	(x)
EMPLOYEE RETIREMENT . . . . .	1 283	1 161	1 052	904	800	10.5	(x)
UNEMPLOYMENT COMPENSATION (WASHINGTON, D.C.) . . . . .	17	13	11	11	10	30.8	(x)
EXPENDITURE . . . . .	48 020	43 884	39 061	34 173	30 451	9.4	100.0
EXPENDITURE BY CHARACTER AND OBJECT:							
DIRECT EXPENDITURE . . . . .	47 425	43 373	38 621	33 792	30 108	9.3	96.8
CURRENT OPERATION . . . . .	32 535	29 786	26 263	22 895	20 188	9.2	67.8
CAPITAL OUTLAY . . . . .	9 182	8 237	7 845	7 103	6 452	11.5	19.1
CONSTRUCTION . . . . .	7 153	6 525	6 131	5 649	5 030	7.6	14.9
EQUIPMENT . . . . .	953	837	812	722	607	13.9	2.0
LAND AND EXISTING STRUCTURES . . . . .	1 077	876	902	733	796	22.9	2.2
ASSISTANCE PAYMENTS . . . . .	1 799	1 664	1 531	1 245	1 243	8.1	3.7
INTEREST ON DEBT . . . . .	2 350	2 086	1 800	1 947	1 342	12.7	4.9
INSURANCE BENEFITS AND REPAYMENTS . . . . .	1 559	1 300	1 182	1 002	883	19.9	3.3
INTERGOVERNMENTAL EXPENDITURE . . . . .	596	510	440	381	343	16.9	1.2
EXHIBIT: TOTAL PERSONAL SERVICES . . . . .	20 463	18 091	16 377	14 784	13 105	13.1	42.6
EXPENDITURE BY FUNCTION:							
GENERAL EXPENDITURE . . . . .	39 004	35 697	31 947	27 682	24 500	9.3	100.0
CAPITAL OUTLAY . . . . .	7 201	6 537	6 343	5 589	4 971	10.2	18.5
OTHER . . . . .	31 803	29 160	25 604	22 093	19 529	9.1	81.5
EDUCATION . . . . .	6 050	5 827	5 242	4 948	3 976	3.8	15.5
CAPITAL OUTLAY . . . . .	744	687	603	549	483	8.3	1.9
OTHER . . . . .	5 306	5 140	4 639	3 999	3 496	3.2	13.6
HIGHWAYS . . . . .	2 925	2 768	2 664	2 499	2 288	5.7	7.3
CAPITAL OUTLAY . . . . .	1 177	1 157	1 182	1 118	1 017	1.7	3.0
OTHER . . . . .	1 748	1 611	1 482	1 381	1 271	8.5	4.5
PUBLIC WELFARE . . . . .	3 413	3 031	2 688	2 215	2 145	12.6	8.8
CASH ASSISTANCE PAYMENTS . . . . .	1 799	1 664	1 531	1 245	1 243	8.1	4.6
OTHER PUBLIC WELFARE . . . . .	1 615	1 368	1 157	970	902	18.1	4.1
HOSPITALS . . . . .	2 156	2 089	1 780	1 464	1 289	3.2	5.5
OWN HOSPITALS . . . . .	1 653	1 727	1 500	1 232	1 091	-4.3	4.2
CAPITAL OUTLAY . . . . .	143	153	163	108	99	-6.5	0.4
OTHER . . . . .	1 510	1 935	1 337	1 124	992	-22.0	3.9
OTHER HOSPITALS . . . . .	502	362	279	232	198	38.7	1.3
HEALTH . . . . .	678	684	544	480	415	-0.9	1.7
POLICE PROTECTION . . . . .	4 364	3 942	3 471	2 994	2 604	10.7	11.2
FIRE PROTECTION . . . . .	2 373	2 208	1 996	1 762	1 565	7.5	6.1
SEWERAGE . . . . .	2 360	1 964	1 767	1 458	1 263	20.2	6.1
CAPITAL OUTLAY . . . . .	1 518	1 224	1 090	881	745	24.0	3.9
OTHER . . . . .	841	739	677	577	518	13.8	2.2
SANITATION OTHER THAN SEWERAGE . . . . .	1 440	1 334	1 243	1 095	948	7.9	3.7
PARKS AND RECREATION . . . . .	1 723	1 571	1 439	1 306	1 133	9.7	4.4
CAPITAL OUTLAY . . . . .	548	506	462	438	358	8.3	1.4
OTHER . . . . .	1 175	1 065	977	868	778	10.3	3.0
HOUSING AND URBAN RENEWAL . . . . .	1 676	1 475	1 442	1 154	991	13.6	4.3
CAPITAL OUTLAY . . . . .	1 013	899	926	747	651	12.7	2.6
OTHER . . . . .	664	576	513	407	340	15.3	1.7
AIRPORTS . . . . .	939	534	461	435	360	0.9	1.4
WATER TRANSPORT AND TERMINALS . . . . .	120	164	157	121	104	-26.8	0.3
PARKING FACILITIES . . . . .	185	154	145	147	125	20.1	0.5
LIBRARIES . . . . .	500	465	445	407	370	7.5	1.3
FINANCIAL ADMINISTRATION . . . . .	636	565	515	457	408	12.6	1.6

See footnotes at end of table.

## SUMMARY

Table 1. Summary of City Government Finances: 1972-73 and Prior Periods—Continued

(Dollar amounts in millions)

Item	1972-73	1971-72	1970-71	1969-70	1968-69	Percent increase or decrease 1971-72 to 1972-73	Percent distribution, 1972-73
<b>EXPENDITURE BY FUNCTION--CONTINUED</b>							
GENERAL EXPENDITURE--CONTINUED							
GENERAL CONTROL . . . . .	1 096	982	867	776	670	11.6	2.9
GENERAL PUBLIC BUILDINGS . . . . .	608	531	489	430	422	14.5	1.6
CAPITAL OUTLAY . . . . .	252	215	194	163	189	17.2	0.7
OTHER . . . . .	357	316	295	267	233	13.0	0.9
INTEREST ON GENERAL DEBT . . . . .	1 736	1 527	1 308	1 098	928	13.7	4.9
OTHER AND UNALLOCABLE . . . . .	4 426	3 882	3 284	2 836	2 493	14.0	11.4
UTILITY EXPENDITURE . . . . .	7 318	6 451	5 803	5 382	4 954	13.4	100.0
WATER SUPPLY . . . . .	2 987	2 622	2 436	2 337	2 169	13.9	40.8
ELECTRIC POWER . . . . .	2 709	2 346	2 012	1 811	1 644	15.5	37.0
TRANSIT . . . . .	1 273	1 183	1 070	974	911	7.6	17.4
GAS SUPPLY . . . . .	349	300	285	260	231	16.3	4.8
LIQUOR STORES EXPENDITURE . . . . .	139	136	129	107	114	2.2	(x)
INSURANCE TRUST EXPENDITURE . . . . .	1 559	1 300	1 182	1 002	883	19.9	(x)
EMPLOYEE RETIREMENT . . . . .	1 534	1 281	1 166	992	875	19.8	(x)
UNEMPLOYMENT COMPENSATION (WASHINGTON, D.C.) . . . . .	25	19	16	10	8	31.6	(x)
GROSS DEBT OUTSTANDING . . . . .	36 041	32 511	48 961	43 773	39 996	6.7	100.0
LONG-TERM . . . . .	39 260	45 833	42 180	38 870	36 274	7.5	87.9
FULL FAITH AND CREDIT . . . . .	20 912	27 261	23 988	22 005	21 100	6.1	51.6
UTILITY DEBT ONLY . . . . .	5 340	4 801	4 715	4 587	4 587	11.2	9.5
NONGUARANTEED . . . . .	20 375	18 572	18 132	16 863	15 174	9.7	36.4
UTILITY DEBT ONLY . . . . .	9 659	8 681	8 369	7 916	7 298	11.3	17.2
SHORT-TERM . . . . .	6 755	6 678	6 821	4 903	3 721	1.2	12.1
NET LONG-TERM DEBT OUTSTANDING . . . . .	45 517	42 687	39 201	36 087	33 853	6.6	81.2
LONG-TERM DEBT ISSUED . . . . .	6 140	6 294	5 336	3 810	4 230	-2.8	100.0
GENERAL . . . . .	4 620	5 006	4 264	2 896	3 307	-7.7	75.2
UTILITY . . . . .	1 520	1 289	1 072	914	923	17.9	24.8
LONG-TERM DEBT RETIRED . . . . .	3 079	2 711	2 500	2 310	2 186	13.6	100.0
GENERAL . . . . .	2 379	2 070	1 859	1 743	1 663	14.9	77.3
UTILITY . . . . .	700	681	681	567	523	9.2	22.7
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . .	36 301	31 836	28 882	26 095	24 570	14.0	100.0
INSURANCE TRUST . . . . .	15 529	13 791	12 340	11 351	10 594	12.0	42.8
EMPLOYEE RETIREMENT . . . . .	15 473	13 726	12 469	11 475	10 519	12.7	42.6
UNEMPLOYMENT COMPENSATION (WASHINGTON, D.C.) . . . . .	56	65	71	76	75	-13.8	0.2
OTHER THAN INSURANCE TRUST . . . . .	20 772	18 045	16 302	14 544	13 976	15.1	57.2
BY PURPOSE:							
OFFSETS TO DEBT . . . . .	3 769	3 146	2 939	2 763	2 421	19.8	10.4
BOND FUNDS . . . . .	5 208	4 857	4 236	3 418	3 793	7.2	14.4
OTHER AND UNALLOCABLE . . . . .	11 795	10 042	9 066	8 343	7 762	17.5	32.9
BY TYPE:							
CASH AND DEPOSITS . . . . .	11 785	9 060	8 503	6 660	6 522	30.1	32.5
SECURITIES . . . . .	8 986	8 985	7 799	7 884	7 454	(2)	24.8
FEDERAL . . . . .	6 260	6 405	5 871	6 162	5 462	-3.6	17.2
STATE AND LOCAL GOVERNMENT . . . . .	727	728	671	594	538	-0.1	2.0
OTHER (NONGOVERNMENTAL) . . . . .	1 999	1 761	1 236	1 128	1 454	13.5	5.5

Note Because of rounding, detail may not add to totals. These data are estimates, subject to sampling variation. In particular, estimates here for components which do not appear in tables 3, 4, and 5, are based upon only a limited samp'l and may be subject to relatively sizable sampling variation.

NA Not available.

X Not applicable.

Z Less than half the unit of measurement shown.

Table 2. Finances of City-Operated Utilities: 1972-73

(Millions of dollars)

Item	Total	Water supply	Electric power	Transit	Gas supply
<b>REVENUE. . . . .</b>					
CURRENT OPERATION . . . . .	6 619	2 813	2 654	764	308
CAPITAL OUTLAY . . . . .	7 310	2 987	2 709	1 273	349
INTEREST PAID ON DEBT . . . . .	4 724	1 628	1 759	1 032	305
614	1 004	783	159	81	35
614	355	166			9
LONG-TERM DEBT OUTSTANDING . . . . .	18 990	8 644	4 079	2 055	221
FULL FAITH AND CREDIT . . . . .	5 340	3 077	110	2 012	17
NONGUARANTEED . . . . .	9 659	5 567	3 969	43	204
LONG-TERM DEBT ISSUED. . . . .	1 520	775	532	198	15
LONG-TERM DEBT RETIRED . . . . .	700	427	154	98	21

Note Because of rounding, detail may not add to totals. These data are subject to sampling variation. See text.

Table 3. Selected City Finance Items, by Population-Size Groups: 1972-73

(Dollar amounts in millions)

Item	All municipali- ties <sup>1</sup>	Municipalities having a 1970 population of--						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000 <sup>1</sup>
NUMBER OF MUNICIPALITIES, 1967 . . . . .	18 048	6	21	21	17	88	231	17 664
POPULATION, 1970 (IN THOUSANDS) . . . . .	132 004	18 771	13 595	7 967	4 233	11 918	16 129	59 387
GENERAL REVENUE . . . . .	41 243	13 425	5 944	2 684	1 380	3 475	3 742	10 593
INTERGOVERNMENTAL REVENUE . . . . .	15 562	5 921	2 364	946	508	1 150	1 057	3 615
FROM STATE GOVERNMENTS . . . . .	10 559	4 780	1 127	548	261	668	620	2 554
FROM FEDERAL GOVERNMENT . . . . .	4 370	1 057	1 126	336	206	402	380	864
GENERAL REVENUE SHARING . . . . .	1 606	439	217	97	48	146	150	508
FROM LOCAL GOVERNMENTS . . . . .	633	84	111	63	41	80	56	196
GENERAL REVENUE FROM OWN SOURCES . . . . .	25 681	7 503	3 579	1 738	872	2 325	2 685	6 978
TAXES . . . . .	18 477	5 932	2 650	1 123	616	1 712	1 976	4 468
PROPERTY . . . . .	11 879	3 280	1 542	696	410	1 298	1 474	3 178
GENERAL SALES AND GROSS RECEIPTS . . . . .	2 126	737	310	127	75	143	221	513
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	1 441	500	267	114	58	112	107	284
OTHER . . . . .	3 031	1 415	531	185	74	159	174	493
CURRENT CHARGES . . . . .	4 533	1 005	601	404	157	391	460	1 516
MISCELLANEOUS GENERAL REVENUE . . . . .	2 672	566	329	211	99	221	249	996
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	39 004	12 786	5 805	2 612	1 374	3 332	3 694	9 402
CAPITAL OUTLAY . . . . .	7 201	1 749	977	588	296	671	746	2 174
OTHER . . . . .	31 803	11 037	4 828	2 024	1 078	2 660	2 948	7 228
EDUCATION . . . . .	6 050	2 394	763	484	243	636	623	907
OTHER THAN CAPITAL OUTLAY . . . . .	5 306	2 074	647	439	221	552	558	815
HIGHWAYS . . . . .	2 925	367	355	166	106	279	359	1 293
OTHER THAN CAPITAL OUTLAY . . . . .	1 748	213	165	88	50	156	210	867
PUBLIC WELFARE . . . . .	3 413	2 536	593	56	40	74	48	68
CASH ASSISTANCE PAYMENTS . . . . .	1 799	1 290	378	31	30	31	19	19
HOSPITALS . . . . .	2 156	1 052	370	62	33	88	116	435
OTHER THAN CAPITAL OUTLAY . . . . .	1 978	1 016	332	54	32	86	106	353
HEALTH . . . . .	678	338	161	38	19	41	34	47
POLICE PROTECTION . . . . .	4 364	1 179	651	274	140	362	419	1 338
FIRE PROTECTION . . . . .	2 373	493	336	189	101	277	321	650
SEWERAGE . . . . .	2 360	392	253	197	81	190	240	1 007
OTHER THAN CAPITAL OUTLAY . . . . .	841	75	114	67	27	80	97	380
SANITATION OTHER THAN SEWERAGE . . . . .	1 440	367	192	88	67	137	142	448
PARKS AND RECREATION . . . . .	1 723	253	301	160	86	199	227	496
HOUSING AND URBAN RENEWAL . . . . .	1 676	683	228	118	88	182	182	195
OTHER THAN CAPITAL OUTLAY . . . . .	664	316	91	54	30	62	49	62
LIBRARIES . . . . .	500	120	74	30	21	50	69	136
FINANCIAL ADMINISTRATION . . . . .	636	120	97	42	26	59	75	218
GENERAL CONTROL . . . . .	1 096	251	166	51	35	81	108	403
GENERAL PUBLIC BUILDINGS . . . . .	608	153	79	51	21	55	71	177
OTHER THAN CAPITAL OUTLAY . . . . .	357	81	59	20	11	33	43	110
INTEREST ON GENERAL DEBT . . . . .	1 736	594	223	142	63	143	146	426
ALL OTHER . . . . .	5 270	1 494	964	464	205	479	508	1 156
WATER SUPPLY REVENUE . . . . .	2 813	425	338	181	100	230	319	1 220
WATER SUPPLY EXPENDITURE . . . . .	2 987	401	338	188	105	241	351	1 363
CURRENT OPERATION . . . . .	1 628	179	180	98	56	136	205	774
CAPITAL OUTLAY . . . . .	1 004	156	130	67	38	82	114	417
INTEREST ON DEBT . . . . .	355	66	28	23	11	24	32	172
OTHER UTILITY REVENUE . . . . .	3 806	952	482	104	67	356	295	1 549
OTHER UTILITY EXPENDITURE . . . . .	4 331	1 491	517	99	64	369	305	1 485
CURRENT OPERATION . . . . .	3 096	1 048	351	79	38	267	190	1 124
CAPITAL OUTLAY . . . . .	977	317	140	19	21	87	89	304
INTEREST ON DEBT . . . . .	259	126	26	2	5	16	26	59
TOTAL EXPENDITURE FOR PERSONAL SERVICES .	20 465	7 216	3 026	1 356	657	1 763	1 948	4 463
GROSS DEBT OUTSTANDING . . . . .	56 041	17 696	7 040	3 956	2 168	4 493	5 122	15 566
LONG-TERM . . . . .	49 286	14 388	6 348	3 651	1 714	3 910	4 579	14 697
FULL FAITH AND CREDIT . . . . .	28 912	9 747	4 446	2 223	1 039	2 360	2 599	6 497
UTILITY DEBT ONLY . . . . .	5 340	2 872	515	125	99	189	334	1 205
NONGUARANTEED . . . . .	20 375	4 641	1 902	1 427	674	1 550	1 981	8 199
UTILITY DEBT ONLY . . . . .	9 659	1 897	928	497	323	848	1 129	4 037
SHORT-TERM . . . . .	6 755	3 308	692	305	455	584	542	870
LONG-TERM DEBT ISSUED . . . . .	6 140	2 019	717	435	221	487	545	1 717
LONG-TERM DEBT RETIRED . . . . .	3 079	966	342	210	105	220	293	943

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. Size classifications, here and in table 4, are based on the 1970 Census of Population.

<sup>1</sup>These data are estimates subject to sampling variation; see text.

Table 4. Per Capita Amounts of Selected City Finance Items, by Population-Size Groups: 1972-73

Item	All Municipali- ties <sup>1</sup>	Municipalities having a 1970 population of--						
		1 000 000 or more 99,999	500 000 to 99,999	300 000 to 99,999	200 000 to 99,999	100,000 to 99,999	50,000 to 99,999	less than 50,000 <sup>1</sup>
GENERAL REVENUE . . . . .	312.44	715.17	437.17	336.91	325.90	291.60	232.00	178.37
INTERGOVERNMENTAL REVENUE . . . . .	117.89	315.44	173.89	118.77	120.02	96.53	69.51	60.87
FROM STATE GOVERNMENTS . . . . .	79.90	254.66	82.91	68.72	61.62	56.07	38.45	43.01
FROM FEDERAL GOVERNMENT . . . . .	33.11	56.30	82.70	42.13	48.61	33.72	23.58	14.55
GENERAL REVENUE SHARING . . . . .	12.17	25.39	15.96	12.14	11.34	12.25	9.30	8.55
FROM LOCAL GOVERNMENTS . . . . .	4.80	4.48	8.19	7.93	9.80	6.73	3.47	3.30
GENERAL REVENUE FROM OWN SOURCES . . . . .	194.55	399.73	263.28	218.14	205.88	195.08	166.49	117.50
TAXES . . . . .	139.97	316.01	194.88	140.93	145.53	143.68	122.51	75.24
PROPERTY . . . . .	89.99	174.75	113.40	87.38	96.81	108.93	91.40	53.51
GENERAL SALES AND GROSS RECEIPTS . . . . .	16.11	39.24	22.82	19.96	17.71	12.03	13.72	8.64
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	10.02	26.66	19.62	14.35	13.67	9.37	6.61	4.78
OTHER . . . . .	22.96	75.36	39.05	23.24	17.41	13.35	10.78	8.30
CURRENT CHARGES . . . . .	34.34	53.54	44.17	50.69	36.99	32.89	28.53	25.53
MISCELLANEOUS GENERAL REVENUE . . . . .	20.24	30.17	24.23	26.52	23.36	18.56	15.45	16.77
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	295.48	681.14	426.98	327.84	324.52	279.55	229.02	156.32
CAPITAL OUTLAY . . . . .	54.59	93.17	71.80	73.76	69.99	56.33	46.24	36.61
OTHER . . . . .	240.92	587.97	355.10	254.09	254.34	223.22	182.79	121.71
EDUCATION . . . . .	49.83	127.92	36.15	60.70	57.43	53.34	38.64	15.27
OTHER THAN CAPITAL OUTLAY . . . . .	40.20	110.49	47.55	55.07	52.17	46.35	34.57	13.72
HIGHWAYS . . . . .	22.16	19.94	26.08	20.88	24.97	23.02	22.24	21.77
OTHER THAN CAPITAL OUTLAY . . . . .	13.24	11.37	12.12	10.98	11.85	13.07	12.99	14.60
PUBLIC WELFARE . . . . .	25.86	153.08	43.58	7.06	9.40	6.18	2.97	1.15
CASH ASSISTANCE PAYMENTS . . . . .	13.63	60.74	27.82	3.86	7.17	2.63	1.17	0.32
HOSPITALS . . . . .	16.33	56.05	27.21	7.84	7.75	7.41	7.18	7.32
OTHER THAN CAPITAL OUTLAY . . . . .	14.98	94.13	24.41	6.73	7.47	7.18	6.55	5.94
HEALTH . . . . .	9.14	11.02	11.82	4.72	4.44	3.44	2.12	0.79
POLICE PROTECTION . . . . .	33.06	62.82	47.87	34.41	33.15	30.37	25.99	22.53
FIRE PROTECTION . . . . .	17.90	26.25	24.73	23.77	23.01	23.29	20.29	10.95
SEWERAGE . . . . .	17.88	20.90	18.60	24.73	19.04	19.96	14.89	16.96
OTHER THAN CAPITAL OUTLAY . . . . .	6.37	3.98	8.41	8.41	6.42	6.73	6.00	6.40
SANITATION OTHER THAN SEWERAGE . . . . .	10.91	19.35	14.15	10.99	15.75	11.48	8.81	7.54
PARKS AND RECREATION . . . . .	15.05	13.47	22.16	20.12	20.40	16.68	14.06	8.35
HOUSING AND URBAN RENEWAL . . . . .	12.70	36.39	16.77	14.78	20.80	15.28	11.29	3.28
OTHER THAN CAPITAL OUTLAY . . . . .	5.03	16.82	6.67	6.80	7.17	5.19	3.04	1.04
LIBRARIES . . . . .	3.79	6.37	5.45	3.76	4.90	4.21	4.29	2.29
FINANCIAL ADMINISTRATION . . . . .	4.82	6.39	7.13	5.22	6.09	4.94	4.67	3.67
GENERAL CONTROL . . . . .	8.30	13.39	12.22	6.41	8.29	6.78	6.73	6.79
GENERAL PUBLIC BUILDINGS . . . . .	4.81	8.17	5.79	6.42	9.07	4.62	4.38	2.98
OTHER THAN CAPITAL OUTLAY . . . . .	2.70	4.30	4.31	2.51	2.60	2.77	2.68	1.85
INTEREST ON GENERAL DEBT . . . . .	15.12	31.66	16.58	17.83	14.83	11.96	9.02	7.17
ALL OTHER . . . . .	39.92	79.98	70.89	56.20	48.42	40.22	31.46	19.47
WATER SUPPLY REVENUE . . . . .	21.31	22.62	24.89	22.69	23.67	19.26	19.75	20.54
WATER SUPPLY EXPENDITURE . . . . .	22.63	21.34	24.86	23.57	24.76	20.24	21.78	22.95
CURRENT OPERATION . . . . .	12.33	9.51	13.26	12.29	13.19	11.41	12.73	13.03
CAPITAL OUTLAY . . . . .	7.61	8.31	9.57	8.38	9.03	6.04	7.08	7.02
INTEREST ON DEBT . . . . .	2.60	3.53	2.03	2.90	2.94	1.99	1.97	2.90
OTHER UTILITY REVENUE . . . . .	20.83	50.73	35.47	13.09	15.88	29.90	18.27	26.08
OTHER UTILITY EXPENDITURE . . . . .	32.81	79.43	38.06	12.48	15.03	30.96	18.90	25.01
CURRENT OPERATION . . . . .	23.45	55.82	29.83	9.87	9.04	22.37	11.75	18.93
CAPITAL OUTLAY . . . . .	7.40	16.90	10.33	2.34	4.91	7.27	5.52	5.12
INTEREST ON DEBT . . . . .	1.96	6.70	1.90	0.26	1.07	1.33	1.63	0.99
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . . . .	195.03	384.40	229.23	170.14	155.29	147.95	120.75	79.15
GROSS DEBT OUTSTANDING . . . . .	924.94	942.71	917.77	496.50	512.17	377.01	317.84	262.11
LONG-TERM . . . . .	375.37	766.49	466.91	498.21	404.80	328.05	283.91	247.48
FULL FAITH AND CREDIT . . . . .	219.02	519.23	327.00	279.07	245.50	198.03	161.12	109.40
UTILITY DEBT ONLY . . . . .	40.45	152.98	37.87	15.73	23.48	15.66	20.74	20.29
NONGUARANTEED . . . . .	154.35	247.25	139.91	179.14	159.31	130.04	122.79	138.06
UTILITY DEBT ONLY . . . . .	73.17	101.08	66.22	62.32	76.40	71.13	70.00	67.98
SHORT-TERM . . . . .	51.17	176.22	50.86	38.29	107.36	48.96	33.63	14.65
LONG-TERM DEBT ISSUED . . . . .	46.91	107.56	52.72	54.66	52.08	40.09	7.77	28.91
LONG-TERM DEBT RETIRED . . . . .	23.33	31.46	23.17	26.30	24.78	18.49	18.16	15.88

Note See text as to coverage of fiscal years Because of rounding, detail may not add to totals

<sup>1</sup>These data are estimates subject to sampling variation See text

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73

(Dollar amounts in thousands)

Item	ALABAMA						ARIZONA	
	Birmingham	Gadsden	Huntsville	Mobile	Montgomery	Tuscaloosa	Mesa	Phoenix
POPULATION, 1970	300 910	53 928	137 802	190 026	133 386	65 773	62 053	581 562
STATE OF END OF FISCAL YEAR	8/31	9/30	9/30	9/30	9/30	9/30	6/30	6/30
GENERAL REVENUE.	61 447	7 019	34 133	31 889	24 540	19 751	10 731	128 468
INTERGOVERNMENTAL REVENUE.	10 460	432	3 882	2 586	5 154	2 771	3 029	44 119
FROM STATE GOVERNMENT.	4 286	270	1 657	2 249	2 326	340	2 200	21 280
FROM FEDERAL GOVERNMENT.	2 923	-	1 981	225	2 582	29	829	21 722
FROM LOCAL GOVERNMENTS.	3 251	162	244	82	247	2 403	-	1 117
GENERAL REVENUE FROM OWN SOURCES	50 987	6 588	30 251	29 333	19 386	16 980	7 701	84 349
TAXES.	35 144	5 577	13 171	17 370	14 281	2 565	4 301	60 444
PROPERTY	7 943	694	3 347	1 942	2 525	839	321	19 942
GENERAL SALES AND GROSS RECEIPTS	8 336	-	6 146	8 833	6 774	-	3 393	23 884
SELECTIVE SALES AND GROSS RECEIPTS	1 726	550	1 799	4 133	1 331	362	-	13 066
OTHER.	17 139	4 333	1 879	2 462	3 651	1 364	587	3 552
CURRENT CHARGES.	4 376	648	12 585	8 337	1 734	13 700	1 829	12 506
MISCELLANEOUS.	11 467	362	4 495	3 626	3 370	714	1 572	11 399
GENERAL EXPENDITURE, ALL FUNCTIONS	78 178	6 083	31 417	28 619	30 080	18 047	10 385	134 093
CAPITAL OUTLAY.	31 107	269	3 443	5 522	11 992	2 583	3 147	38 793
OTHER	47 071	5 814	27 974	23 097	18 088	15 464	7 238	93 300
EDUCATION.	2 491	2	1 400	-	39	40	-	3 614
OTHER THAN CAPITAL OUTLAY.	2 491	2	1 400	-	39	40	-	3 614
HIGHWAYS.	6 912	772	4 371	4 341	2 238	737	1 842	12 815
OTHER THAN CAPITAL OUTLAY.	2 576	770	2 176	1 867	1 872	559	425	5 136
PUBLIC WELFARE.	65	112	80	-	258	-	-	-
CASH ASSISTANCE PAYMENTS	-	25	-	-	-	-	-	-
HOSPITALS.	7 882	-	9 141	-	158	9 431	-	-
OTHER THAN CAPITAL OUTLAY.	-	8 755	-	-	158	9 431	-	-
HEALTH.	877	29	259	279	228	98	-	151
POLICE PROTECTION.	8 693	880	2 692	4 490	3 062	1 561	1 587	29 241
FIRE PROTECTION.	6 341	790	1 866	3 759	3 483	1 216	1 019	9 434
SEWERAGE.	1 954	253	699	2 847	588	2 310	209	10 121
OTHER THAN CAPITAL OUTLAY.	658	253	623	1 339	553	259	168	2 788
SANITATION OTHER THAN SEWERAGE.	3 448	511	776	1 946	1 954	970	1 146	11 850
PARKS AND RECREATION.	4 623	13	1 077	2 269	1 478	302	504	15 940
HOUSING AND URBAN RENEWAL.	-	-	-	-	1 634	-	50	2 307
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	342	-	50	1 406
LIBRARIES.	1 283	155	388	727	409	35	261	2 946
FINANCIAL ADMINISTRATION.	1 895	115	231	654	342	77	660	3 092
GENERAL CONTROL.	1 199	242	314	658	958	240	430	4 263
GENERAL PUBLIC BUILDINGS.	489	342	390	368	1 939	79	460	4 466
OTHER THAN CAPITAL OUTLAY.	483	125	389	354	121	46	29	1 218
INTEREST ON GENERAL DEBT.	7 181	433	5 228	2 473	1 843	285	456	6 079
ALL OTHER.	23 243	983	2 906	3 008	9 068	666	1 561	15 774
WATER SUPPLY REVENUE.	11 989	1 243	2 749	3 678	4 418	2 032	2 640	18 471
WATER SUPPLY EXPENDITURE.	14 689	905	2 972	4 056	3 789	3 589	2 884	24 167
CURRENT OPERATION.	5 197	795	1 116	1 811	1 522	1 320	925	9 112
CAPITAL OUTLAY.	7 224	-	1 479	360	1 663	1 900	1 959	11 943
INTEREST ON DEBT.	2 228	110	377	1 685	604	369	-	3 112
OTHER UTILITY REVENUE.	-	-	* 128 172	(T) 753	-	-	* 18 691	-
OTHER UTILITY EXPENDITURE.	-	-	26 427	765	-	-	* 4 930	-
CURRENT OPERATION.	-	-	22 082	765	-	-	3 028	-
CAPITAL OUTLAY.	-	-	4 210	-	-	-	1 087	-
INTEREST ON DEBT.	-	-	93	-	-	-	415	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES.	28 384	3 571	16 039	14 689	11 194	10 752	5 965	74 798
GROSS DEBT OUTSTANDING.	242 230	13 967	110 066	107 915	63 082	21 386	25 133	230 106
LONG-TERM.	242 230	12 400	106 166	107 831	55 107	21 336	25 133	228 139
FULL FAITH AND CREDIT.	71 450	4 388	33 803	32 490	20 508	5 368	3 080	89 345
NON-GUARANTEED.	170 780	8 012	72 363	75 341	34 599	15 968	22 053	138 794
UTILITY DEBT ONLY.	91 128	2 208	12 937	90 005	14 445	12 149	13 475	77 755
SHORT-TERM.	-	1 567	3 900	84	7 975	50	-	1 967
LONG-TERM CERT ISSUED.	80 234	-	-	10 500	7 135	6 500	274	38 712
LONG-TERM DEBT RETIRED.	7 438	708	4 632	6 751	2 701	706	1 262	12 969
EXHIBIT I: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS.	2 817	127	-	808	1 054	-	-	2 570

Note: See text in coverage of fiscal year. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power, F; gas supply, G; transit system, T. Two or more utilities are indicated by an asterisk (\*).

\*Represents zero or rounds to zero.

**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued**

(Dollar amounts in thousands)

Item	ARIZONA--Continued				ARKANSAS			CALIFORNIA
	Scottsdale	Tempe	Tucson	Fort Smith	Little Rock	North Little Rock	Pine Bluff	Alameda
POPULATION, 1970 . . . . .	67 823	63 550	262 933	62 802	132 483	60 040	57 389	70 968
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	12/31	12/31	12/31	12/31	6/30
GENERAL REVENUE, . . . . .								
INTERGOVERNMENTAL REVENUE . . . . .	11 912	11 958	74 058	7 756	23 486	7 410	4 970	8 133
FROM STATE GOVERNMENT . . . . .	3 365	3 951	30 956	2 520	6 215	2 573	1 630	2 213
FROM FEDERAL GOVERNMENT . . . . .	2 684	2 216	18 199	1 473	3 066	1 343	1 272	1 618
FROM LOCAL GOVERNMENTS . . . . .	681	1 661	12 320	977	3 124	1 230	468	1 498
TAXES . . . . .	-	74	437	70	25	-	91	-
PROPERTY . . . . .	8 546	8 007	43 101	5 236	17 270	4 837	3 140	5 920
GENERAL SALES AND GROSS RECEIPTS . . . . .	6 676	5 061	30 904	1 645	8 170	1 493	1 386	4 745
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	1 719	1 676	7 197	882	3 811	1 032	604	3 050
OTHER . . . . .	4 101	2 678	20 256	-	-	-	-	991
CURRENT CHARGES . . . . .	132	122	2 065	354	3 073	244	558	504
MISCELLANEOUS . . . . .	724	585	1 386	409	1 286	217	224	200
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	12 571	9 401	63 929	6 339	23 907	15 352	4 842	7 648
CAPITAL OUTLAY . . . . .	3 709	2 427	12 773	659	7 765	7 994	611	224
OTHER . . . . .	8 862	6 974	51 156	5 680	16 142	7 358	4 230	7 424
EDUCATION . . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	1 075	1 155	4 395	654	1 967	956	787	929
OTHER THAN CAPITAL OUTLAY . . . . .	545	317	2 241	654	1 611	855	787	861
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	10
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	96
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	96
HEALTH . . . . .	-	-	30	199	548	237	199	-
POLICE PROTECTION . . . . .	1 461	2 063	11 361	940	2 968	1 304	760	1 665
FIRE PROTECTION . . . . .	496	910	7 122	991	2 494	1 031	474	1 624
SEWERAGE . . . . .	504	566	1 747	501	3 538	5 009	292	-
OTHER THAN CAPITAL OUTLAY . . . . .	487	188	1 176	391	734	515	202	-
SANITATION OTHER THAN SEWERAGE . . . . .	1 799	927	4 392	587	1 426	478	486	1
PARKS AND RECREATION . . . . .	1 272	1 137	7 779	254	1 544	1 042	294	1 026
HOUSING AND URBAN RENEWAL . . . . .	1 430	-	4 040	10	-	3 150	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	569	-	1 470	10	-	277	-	-
LIBRARIES . . . . .	405	305	2 012	88	326	198	105	351
FINANCIAL ADMINISTRATION . . . . .	633	281	2 240	160	173	61	30	190
GENERAL CONTROL . . . . .	785	538	2 610	293	983	342	298	330
GENERAL PUBLIC BUILDINGS . . . . .	328	183	2 789	67	120	125	99	86
OTHER THAN CAPITAL OUTLAY . . . . .	321	146	1 118	66	118	16	99	83
INTEREST ON GENERAL DEBT . . . . .	252	545	2 283	379	1 310	771	241	1 12
ALL OTHER . . . . .	2 131	788	11 131	1 216	6 491	647	776	1 327
WATER SUPPLY REVENUE . . . . .	673	2 227	10 228	1 399	4 844	1 867	-	-
WATER SUPPLY EXPENDITURE . . . . .	904	2 005	18 668	1 689	6 199	1 787	-	-
CURRENT OPERATION . . . . .	576	995	7 973	738	1 533	987	-	-
CAPITAL OUTLAY . . . . .	289	599	9 161	693	4 192	629	-	-
INTEREST ON DEBT . . . . .	38	410	1 534	258	474	171	-	-
OTHER UTILITY REVENUE . . . . .	-	-	-	(T) 8	(T) 752	(E) 7 634	-	(E) 5 373
OTHER UTILITY EXPENDITURE . . . . .	-	-	-	2	1 163	5 565	-	(E) 4 463
CURRENT OPERATION . . . . .	-	-	-	2	832	4 641	-	4 167
CAPITAL OUTLAY . . . . .	-	-	-	-	330	861	-	296
INTEREST ON DEBT . . . . .	-	-	-	-	-	63	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	3 867	4 806	33 441	3 749	10 236	7 026	2 180	8 065
GROSS DEBT OUTSTANDING . . . . .	13 331	24 194	166 522	17 164	47 212	25 473	4 986	610
LONG-TERM . . . . .	13 331	24 194	157 444	17 164	46 932	17 176	4 983	610
FULL FAITH AND CREDIT . . . . .	7 306	8 361	29 754	1 001	11 498	2 146	3 620	399
UTILITY DEBT ONLY . . . . .	-	3 200	-	-	-	-	-	-
NONGUARANTEED . . . . .	6 025	15 833	127 690	16 164	35 434	15 030	1 363	211
UTILITY DEBT ONLY . . . . .	1 500	7 575	70 030	7 192	13 864	9 641	-	-
SHORT-TERM . . . . .	-	-	9 078	-	280	8 277	3	-
LONG-TERM DEBT ISSUED . . . . .	4 310	3 000	53 995	1 775	1 577	-	3 664	-
LONG-TERM DEBT RETIRED . . . . .	3 237	1 011	3 479	2 194	2 696	732	1 766	115
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	-	790	242	583	285	286	853

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power E, gas supply G, transit system I.

- Represents zero or rounds to zero

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Continued								
	Ventura	Anaheim	Bakersfield	Bellflower	Berkeley	Brentwood	Burbank	Carson	
POPULATION, 1970 . . . . .	62 125	166 408	69 515	51 454	116 716	63 646	88 871	71 150	
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/10	6/30	6/30	6/30	6/30	6/30	6/30	
GENERAL REVENUE . . . . .	9 104	32 377	16 822	3 617	27 288	7 934	19 181	6 371	
INTERGOVERNMENTAL REVENUE . . . . .	2 064	7 984	4 309	1 579	7 822	2 024	4 854	3 099	
FROM STATE GOVERNMENT . . . . .	1 505	5 969	2 231	1 163	3 618	1 251	2 576	1 733	
FROM FEDERAL GOVERNMENT . . . . .	446	1 482	1 860	242	3 883	601	2 150	340	
FROM LOCAL GOVERNMENTS . . . . .	112	534	218	174	321	172	127	1 025	
GENERAL REVENUE FROM OWN SOURCES . . . . .	7 040	24 393	12 513	2 037	19 466	5 910	14 3 8	3 273	
TAXES . . . . .	4 804	15 559	11 001	1 450	13 913	5 055	11 322	2 714	
PROPERTY . . . . .	2 589	5 998	4 913	-	10 212	1 885	5 986	-	
GENERAL SALES AND GROSS RECEIPTS . . . . .	1 812	6 360	4 138	1 272	2 535	2 661	2 829	1 867	
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	114	1 938	1 535	97	313	203	1 992	298	
OTHER . . . . .	289	1 263	415	81	853	306	514	549	
CURRENT CHARGES . . . . .	940	4 737	724	220	4 271	320	1 942	21	
MISCELLANEOUS . . . . .	1 297	4 097	788	367	1 281	536	1 064	538	
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	11 866	33 979	13 284	3 146	24 847	10 220	17 621	9 467	
CAPITAL OUTLAY . . . . .	3 580	6 118	1 876	442	2 194	3 327	551	4 949	
OTHER . . . . .	8 286	27 861	11 409	2 704	22 654	6 893	17 071	4 518	
EDUCATION . . . . .	-	-	-	-	-	-	-	-	
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-	
HIGHWAYS . . . . .	1 328	4 648	1 910	858	1 459	1 580	2 239	2 185	
OTHER THAN CAPITAL OUTLAY . . . . .	996	2 396	1 161	461	1 139	647	2 142	542	
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-	
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-	
HOSPITALS . . . . .	3 031	-	-	-	4	-	-	-	
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	4	-	-	-	
HEALTH . . . . .	-	-	-	-	2 939	-	15	24	
POLICE PROTECTION . . . . .	1 915	6 222	2 863	916	3 927	1 708	4 135	1 478	
FIRE PROTECTION . . . . .	1 621	3 295	2 185	-	2 967	1 989	2 834	-	
SEWERAGE . . . . .	68	257	389	207	570	1 051	411	-	
OTHER THAN CAPITAL OUTLAY . . . . .	65	46	344	207	428	76	390	-	
SANITATION OTHER THAN SEWERAGE . . . . .	525	1 349	1 248	3	1 447	390	965	111	
PARKS AND RECREATION . . . . .	556	8 463	1 335	454	2 651	2 005	2 076	2 128	
HOUSING AND URBAN RENEWAL . . . . .	3	-	-	-	989	-	-	-	
OTHER THAN CAPITAL OUTLAY . . . . .	3	-	-	-	256	-	-	-	
LIBRARIES . . . . .	391	1 012	-	-	1 049	-	653	-	
FINANCIAL ADMINISTRATION . . . . .	246	832	288	37	719	68	1 008	153	
GENERAL CONTROL . . . . .	512	1 769	551	173	787	429	864	509	
GENERAL PUBLIC BUILDINGS . . . . .	61	1 108	54	6	501	118	711	1 892	
OTHER THAN CAPITAL OUTLAY . . . . .	61	1 092	53	6	481	117	683	165	
INTEREST ON GENERAL DEBT . . . . .	627	1 638	223	-	293	-	169	377	
ALL OTHER . . . . .	974	3 385	2 239	492	4 544	1 873	1 541	610	
WATER SUPPLY REVENUE . . . . .	896	4 540	-	195	-	1 089	3 014	-	
WATER SUPPLY EXPENDITURE . . . . .	688	3 432	-	214	-	857	2 132	-	
CURRENT OPERATION . . . . .	580	2 620	-	193	-	748	1 970	-	
CAPITAL OUTLAY . . . . .	105	713	-	-	-	-	162	-	
INTEREST ON DEBT . . . . .	3	98	-	21	-	109	-	-	
OTHER UTILITY REVENUE . . . . .	-	18 089	7,207	-	-	-	15 705	-	
OTHER UTILITY EXPENDITURE . . . . .	-	16 065	574	-	-	-	14 567	-	
CURRENT OPERATION . . . . .	-	13 612	374	-	-	-	10 786	-	
CAPITAL OUTLAY . . . . .	-	2 021	-	-	-	-	3 291	-	
INTEREST ON DEBT . . . . .	-	433	-	-	-	-	490	-	
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	5 029	19 266	8 184	835	15 495	4 103	18 948	1 370	
GROSS DEBT OUTSTANDING . . . . .	13 543	63 650	5 570	480	7 243	3 130	15 670	6 500	
LONG-TERM . . . . .	13 543	63 650	5 570	480	5 313	3 130	15 670	6 500	
FULL FAITH AND CREDIT . . . . .	60	13 740	5 570	480	4 394	-	9 820	-	
UTILITY DEBT ONLY . . . . .	-	6 100	-	480	-	-	5 225	-	
NONGUARANTEED . . . . .	13 483	49 910	-	-	919	3 130	5 850	6 500	
UTILITY DEBT ONLY . . . . .	83	9 915	-	-	-	3 130	5 850	-	
SHORT-TERM . . . . .	-	-	-	-	1 930	-	-	-	
LONG-TERM DEBT ISSUED . . . . .	-	8 000	-	-	1 250	-	-	-	
LONG-TERM DEBT RETIRED . . . . .	320	2 193	365	30	220	95	1 490	-	
EXHIBIT CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	-	33	-	1 526	-	-	-	

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: electric power (E), gas supply (G), transit system (T).

Represents zero or rounds to zero.

**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued**

(Dollar amounts in thousands)

Item	CALIFORNIA--Continued							
	Chula Vista	Compton	Concord	Costa Mesa	Daly City	Downey	El Cajon	El Monte
POPULATION, 1970 . . . . .	67 901	78 611	85 164	72 660	66 922	88 445	52 273	69 852
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE . . . . .	10 095	15 424	11 941	13 165	8 645	10 711	8 599	8 183
INTERGOVERNMENTAL REVENUE . . . . .	3 030	9 339	3 213	3 939	2 682	3 172	2 751	3 066
FROM STATE GOVERNMENT . . . . .	1 809	2 481	2 300	1 960	832	2 385	1 462	1 650
FROM FEDERAL GOVERNMENT . . . . .	789	6 683	877	798	908	575	594	1 307
FROM LOCAL GOVERNMENTS . . . . .	431	175	36	1 180	941	212	696	109
GENERAL REVENUE FROM OWN SOURCES . . . . .	7 066	6 085	8 728	9 227	5 963	7 538	5 847	5 117
TAXES . . . . .	5 737	4 719	5 277	7 693	4 981	6 258	4 745	4 156
PROPERTY . . . . .	2 667	1 991	2 323	3 126	2 894	1 240	1 605	1 365
GENERAL SALES AND GROSS RECEIPTS . . . . .	1 786	1 571	2 787	3 765	1 470	3 205	2 475	2 289
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	867	884	191	221	147	1 334	196	156
OTHER . . . . .	414	274	675	581	470	479	468	345
CURRENT CHARGES . . . . .	942	535	1 077	693	443	682	730	118
MISCELLANEOUS . . . . .	387	831	1 675	841	539	598	373	843
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	9 377	13 718	10 084	9 119	7 451	9 573	6 921	6 406
CAPITAL OUTLAY . . . . .	1 789	2 224	1 592	786	1 558	956	1 502	633
OTHER . . . . .	7 588	11 494	8 492	8 333	5 893	8 617	5 418	5 772
EDUCATION . . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	1 426	1 990	2 220	1 328	852	1 304	1 582	1 236
OTHER THAN CAPITAL OUTLAY . . . . .	401	1 657	1 157	914	355	940	386	725
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	44	-	-	2	-	8	-
POLICE PROTECTION . . . . .	1 689	2 803	2 723	2 450	1 516	2 685	1 346	1 567
FIRE PROTECTION . . . . .	1 114	1 052	-	1 183	1 377	1 883	866	1 131
SEWERAGE . . . . .	812	42	632	-	-	45	603	42
OTHER THAN CAPITAL OUTLAY . . . . .	580	42	603	-	-	31	404	42
SANITATION OTHER THAN SEWERAGE . . . . .	92	470	15	129	49	148	75	60
PARKS AND RECREATION . . . . .	1 128	392	1 749	1 241	1 134	1 910	350	611
HOUSING AND URBAN RENEWAL . . . . .	-	2 101	-	-	68	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	640	-	-	67	-	-	-
LIBRARIES . . . . .	360	-	23	-	326	285	-	-
FINANCIAL ADMINISTRATION . . . . .	282	151	231	391	175	328	68	174
GENERAL CONTROL . . . . .	760	314	536	492	314	303	414	425
GENERAL PUBLIC BUILDINGS . . . . .	299	181	184	448	251	143	71	151
OTHER THAN CAPITAL OUTLAY . . . . .	285	162	168	447	249	141	66	151
INTEREST ON GENERAL DEBT . . . . .	138	-	692	10	21	10	159	7
ALL OTHER . . . . .	1 276	4 179	1 078	1 448	1 366	528	1 478	990
WATER SUPPLY REVENUE . . . . .	-	799	-	-	1 671	968	-	273
WATER SUPPLY EXPENDITURE . . . . .	-	846	-	-	1 515	686	-	201
CURRENT OPERATION . . . . .	-	846	-	-	786	627	-	196
CAPITAL OUTLAY . . . . .	-	-	-	-	716	47	-	5
INTEREST ON DEBT . . . . .	-	-	-	-	13	12	-	-
OTHER UTILITY REVENUE . . . . .	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE . . . . .	-	-	-	-	-	-	-	-
CURRENT OPERATION . . . . .	-	-	-	-	-	-	-	-
CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	4 879	6 404	5 048	5 684	4 478	5 997	3 697	4 262
GROSS DEBT OUTSTANDING . . . . .	2 653	-	18 141	155	732	491	4 037	179
LONG-TERM . . . . .	2 653	-	18 141	155	732	491	4 037	179
FULL FAITH AND CREDIT . . . . .	2 615	-	16 210	-	614	298	685	179
UTILITY DEBT ONLY . . . . .	-	-	-	-	166	298	-	-
NONGUARANTEED . . . . .	38	-	1 931	155	118	192	3 352	-
UTILITY DEBT ONLY . . . . .	-	-	-	-	118	-	-	-
SHORT-TERM . . . . .	-	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED . . . . .	19	-	2 292	-	-	-	484	-
LONG-TERM DEBT RETIRED . . . . .	191	-	821	94	167	122	419	55
EXHIBIT I: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	-	190	210	-	-	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Continued							
	Brentwood	Fresno	Fullerton	Garden Grove	Glendale	Hawthorne	Hayward	Huntington Beach
POPULATION, 1970 . . . . .	100 869	165 972	85 987	121 371	132 752	53 304	93 058	115 960
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE . . . . .	14 648	45 321	12 918	12 863	23 579	7 923	17 429	22 900
INTERGOVERNMENTAL REVENUE . . . . .	4 246	12 255	3 341	4 106	5 434	1 861	4 305	6 281
FROM STATE GOVERNMENT . . . . .	2 850	4 768	2 622	2 796	3 342	1 257	2 293	3 366
FROM FEDERAL GOVERNMENT . . . . .	1 058	7 049	553	1 231	1 339	348	1 731	2 717
FROM LOCAL GOVERNMENTS . . . . .	338	438	166	79	753	256	282	198
GENERAL REVENUE FROM OWN SOURCES . . . . .	10 402	33 065	9 577	8 757	18 145	6 062	13 124	16 619
TAXES . . . . .	7 581	19 777	7 293	6 395	11 346	3 281	9 539	12 449
PROPERTY . . . . .	4 034	9 519	3 876	2 697	4 236	1 245	4 019	6 362
GENERAL SALES AND GROSS RECEIPTS . . . . .	2 181	6 437	2 629	2 747	4 727	1 373	3 633	2 871
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	393	2 102	184	224	1 737	157	1 379	1 834
OTHER . . . . .	1 013	1 719	601	728	648	506	508	1 382
CURRENT CHARGES . . . . .	528	9 580	1 568	1 375	4 807	2 218	1 768	2 183
MISCELLANEOUS . . . . .	2 293	3 709	717	987	1 990	564	1 817	1 987
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	14 821	46 643	12 198	12 511	23 097	6 965	14 362	25 163
CAPITAL OUTLAY . . . . .	4 534	10 726	2 406	3 222	2 289	219	2 199	8 355
OTHER . . . . .	10 287	35 917	9 793	9 289	20 808	6 746	12 162	16 807
EDUCATION . . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	4 726	5 616	2 257	3 431	2 928	594	1 978	2 246
OTHER THAN CAPITAL OUTLAY . . . . .	1 120	3 264	1 142	1 248	2 876	593	848	1 114
PUBLIC WELFARE . . . . .	-	-	-	-	28	-	-	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	-	-	-	-	-	-	27
POLICE PROTECTION . . . . .	2 555	5 909	2 535	2 494	3 666	1 153	2 250	4 284
FIRE PROTECTION . . . . .	1 721	4 205	1 538	1 676	3 045	1 228	1 931	3 001
SEWERAGE . . . . .	-	3 233	96	-	338	38	924	467
OTHER THAN CAPITAL OUTLAY . . . . .	-	1 535	91	-	308	38	524	179
SANITATION OTHER THAN SEWERAGE . . . . .	80	2 592	517	-	1 416	1 177	97	937
PARKS AND RECREATION . . . . .	1 837	3 102	1 590	2 231	1 754	650	392	4 739
HOUSING AND URBAN RENEWAL . . . . .	-	7 573	-	-	-	165	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	2 259	-	-	-	123	-	-
LIBRARIES . . . . .	125	-	822	-	2 382	-	469	1 226
FINANCIAL ADMINISTRATION . . . . .	302	908	249	285	1 114	198	412	466
GENERAL CONTROL . . . . .	650	1 885	835	666	932	249	621	967
GENERAL PUBLIC BUILDINGS . . . . .	200	502	224	669	201	65	566	2 435
OTHER THAN CAPITAL OUTLAY . . . . .	191	467	218	412	176	65	505	146
INTEREST ON GENERAL DEBT . . . . .	1 024	1 333	36	-	46	-	597	744
ALL OTHER . . . . .	1 601	9 783	1 501	1 060	5 247	1 449	4 125	3 605
WATER SUPPLY REVENUE . . . . .	-	2 947	3 101	2 832	3 439	767	2 134	2 145
WATER SUPPLY EXPENDITURE . . . . .	-	2 957	3 218	2 662	2 933	608	3 270	1 872
CURRENT OPERATION . . . . .	-	1 676	2 817	1 636	2 319	535	2 400	1 242
CAPITAL OUTLAY . . . . .	-	1 281	255	821	612	70	724	499
INTEREST ON DEBT . . . . .	-	-	145	206	2	3	147	131
OTHER UTILITY REVENUE . . . . .	-	1 570	-	-	E 15 530	-	-	-
OTHER UTILITY EXPENDITURE . . . . .	-	1 286	-	-	14 991	-	-	-
CURRENT OPERATION . . . . .	-	1 284	-	-	9 497	-	-	-
CAPITAL OUTLAY . . . . .	-	2	-	-	4 900	-	-	-
INTEREST ON DEBT . . . . .	-	-	-	-	594	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . . . .	6 451	23 780	7 713	7 400	17 670	3 736	7 873	11 064
GROSS DEBT OUTSTANDING . . . . .	16 347	38 122	4 946	4 230	29 780	60	16 755	27 527
LONG-TERM . . . . .	16 347	23 397	4 946	4 230	29 780	60	16 755	27 527
FULL FAITH AND CREDIT . . . . .	16 922	5 331	4 348	200	1 440	60	9 770	5 930
UTILITY DEBT ONLY . . . . .	-	-	3 950	200	-	60	3 912	280
NONGUARANTEED . . . . .	425	18 066	598	4 030	28 340	-	6 985	21 597
UTILITY DEBT ONLY . . . . .	-	14 725	-	4 030	28 340	-	-	3 260
SHORT-TERM . . . . .	-	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED . . . . .	2 016	-	-	-	15 135	-	1 406	5 000
LONG-TERM DEBT RETIRED . . . . .	973	1 055	594	125	1 705	40	959	362
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	4 133	-	-	-	-	-	-

Note: See text of foregoing of fiscal year. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power by, gas supply by, transit system by.

- Represents zero or rounds to zero.

**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued**

(Dollar amounts in thousands)

Item	CALIFORNIA--Continued							
	Inglewood	Lakewood	Long Beach	Los Angeles	Modesto	Mountain View	Norwalk	Oakland
POPULATION, 1970 . . . . .	89 985	82 973	358 633	2 609 596	61 712	54 206	91 827	361 561
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE . . . . .	19 322	6 030	119 014	776 714	14 010	13 153	4 959	113 497
INTERGOVERNMENTAL REVENUE . . . . .	4 990	2 905	21 450	193 498	4 030	2 382	2 686	34 321
FROM STATE GOVERNMENT . . . . .	2 429	1 867	12 414	84 072	1 972	1 595	1 856	10 651
FROM FEDERAL GOVERNMENT . . . . .	2 042	891	6 909	96 430	1 053	439	695	22 415
FROM LOCAL GOVERNMENTS . . . . .	519	147	2 135	12 996	1 005	348	135	1 255
GENERAL REVENUE FROM OWN SOURCES . . . . .	14 332	3 125	97 556	583 216	9 979	10 771	2 273	79 176
TAXES . . . . .	10 367	2 639	49 339	414 464	6 419	6 242	1 803	49 328
PROPERTY . . . . .	3 482	118	31 155	211 057	1 812	2 988	-	30 556
GENERAL SALES AND GROSS RECEIPTS . . . . .	2 647	2 209	8 762	80 010	2 522	2 279	1 402	10 623
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	3 424	122	6 894	49 148	1 027	637	224	5 796
OTHER . . . . .	814	190	2 528	74 249	1 058	338	170	2 363
CURRENT CHARGES . . . . .	2 486	93	24 697	91 000	2 219	2 471	33	21 112
MISCELLANEOUS . . . . .	1 479	373	23 520	77 752	1 341	2 058	437	8 736
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	19 557	6 339	105 058	679 306	10 095	10 625	3 857	115 230
CAPITAL OUTLAY . . . . .	1 179	589	23 311	157 089	1 571	1 364	535	34 412
OTHER . . . . .	18 377	5 750	81 747	522 217	8 524	9 162	3 323	80 818
EDUCATION . . . . .	-	-	-	-	-	-	-	1 056
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	1 052
HIGHWAYS . . . . .	2 342	1 008	5 915	74 058	1 619	1 597	1 420	11 809
OTHER THAN CAPITAL OUTLAY . . . . .	1 997	1 008	2 346	34 302	902	731	902	6 077
PUBLIC WELFARE . . . . .	-	-	-	554	-	-	-	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	2 348	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	2 341	-	-	-	-
HEALTH . . . . .	-	180	1 907	86	3	-	12	-
POLICE PROTECTION . . . . .	4 287	1 630	16 927	161 960	1 830	1 469	1 324	15 705
FIRE PROTECTION . . . . .	2 331	-	9 746	68 111	1 216	1 178	-	11 086
SEWERAGE . . . . .	118	-	1 079	26 809	774	442	51	1 457
OTHER THAN CAPITAL OUTLAY . . . . .	118	-	853	8 659	672	338	46	601
SANITATION OTHER THAN SEWERAGE . . . . .	1 362	101	4 032	32 758	419	717	65	804
PARKS AND RECREATION . . . . .	1 747	1 771	10 490	51 904	1 366	1 331	20	7 961
HOUSING AND URBAN RENEWAL . . . . .	-	-	1 409	17 267	-	-	-	11 034
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	18	3 910	-	-	-	3 361
LIBRARIES . . . . .	683	-	2 310	13 842	42	371	-	2 276
FINANCIAL ADMINISTRATION . . . . .	744	165	1 309	20 884	172	300	97	2 873
GENERAL CONTROL . . . . .	1 464	228	2 211	16 177	392	410	262	1 639
GENERAL PUBLIC BUILDINGS . . . . .	1 015	436	859	26 646	76	140	92	2 666
OTHER THAN CAPITAL OUTLAY . . . . .	645	254	779	15 995	76	140	92	2 650
INTEREST ON GENERAL DEBT . . . . .	-	-	2 629	29 800	379	1 347	-	6 199
ALL OTHER . . . . .	3 464	818	44 235	136 102	1 807	1 323	514	38 662
WATER SUPPLY REVENUE . . . . .	2 559	1 214	6 974	73 765	1 344	1 907	177	-
WATER SUPPLY EXPENDITURE . . . . .	2 086	1 412	7 448	70 301	1 198	1 696	209	-
CURRENT OPERATION . . . . .	1 928	1 175	5 898	32 549	421	1 404	149	-
CAPITAL OUTLAY . . . . .	159	62	1 426	26 422	776	86	60	-
INTEREST ON DEBT . . . . .	-	175	124	11 330	1	157	-	-
OTHER UTILITY REVENUE . . . . .	-	-	10/20 291	8 318 723	-	-	-	-
OTHER UTILITY EXPENDITURE . . . . .	-	-	18 812	409 491	-	-	-	-
CURRENT OPERATION . . . . .	-	-	15 944	182 924	-	-	-	-
CAPITAL OUTLAY . . . . .	-	-	2 868	180 845	-	-	-	-
INTEREST ON DEBT . . . . .	-	-	-	45 722	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	10 332	1 998	58 783	585 824	6 174	4 788	1 110	54 917
GROSS DEBT OUTSTANDING . . . . .	9 000	4 235	82 860	2 044 190	9 041	33 163	-	125 896
LONG-TERM . . . . .	9 000	4 235	81 567	1 970 605	9 041	33 163	-	98 906
FULL FAITH AND CREDIT . . . . .	-	-	15 300	203 385	8 206	31 153	-	11 540
UTILITY DEBT ONLY . . . . .	-	-	-	3 500	50	3 465	-	-
NONGUARANTEED . . . . .	9 000	4 235	66 267	1 767 420	835	2 010	-	87 366
UTILITY DEBT ONLY . . . . .	9 000	4 235	2 000	1 384 745	-	60	-	-
SHORT-TERM . . . . .	-	-	1 293	73 585	-	-	-	26 990
LONG-TERM DEBT ISSUED . . . . .	9 000	-	27 080	376 530	51	471	-	8 740
LONG-TERM DEBT RETIRFD . . . . .	-	130	2 358	65 797	569	2 049	-	3 201
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	-	-	122 716	-	-	-	6 930

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of debt liability is indicated as follows: Electric power 1, gas supply 2, transit system 3.

- Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Continued							
	Ontario	Orange	Oxnard	Palo Alto	Pasadena	Pico Rivera	Pomona	Hedondo Beach
POPULATION: 1970 . . . . .	64 118	77 365	71 225	56 181	117 981	54 170	87 384	57 425
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE . . . . .	9 854	12 003	15 430	13 493	30 600	3 993	16 492	12 107
INTERGOVERNMENTAL REVENUE . . . . .	3 979	2 937	5 515	2 490	7 958	1 619	4 834	3 103
FROM STATE GOVERNMENT . . . . .	1 969	1 674	2 289	1 638	3 751	1 172	2 334	1 396
FROM FEDERAL GOVERNMENT . . . . .	913	921	2 337	723	2 772	281	2 208	716
FROM LOCAL GOVERNMENTS . . . . .	1 097	342	889	129	1 435	166	292	990
GENERAL REVENUE FROM OWN SOURCES . . . . .	5 875	9 067	9 915	11 003	22 642	2 374	11 658	9 004
TAXES . . . . .	3 887	7 091	7 100	5 846	15 862	1 624	9 481	6 093
PROPFRTY . . . . .	2 019	2 946	3 506	2 375	7 881	-	4 742	3 064
GENERAL SALES AND GROSS RECEIPTS . . . . .	1 418	3 392	2 593	2 940	4 386	1 170	2 827	1 466
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	138	172	264	275	2 639	139	1 492	1 046
OTHER . . . . .	313	581	738	255	957	315	1 421	517
CURRENT CHARGES . . . . .	1 358	1 011	2 016	3 090	3 453	220	1 650	2 187
MISCELLANEOUS . . . . .	630	965	799	2 066	3 327	531	527	724
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	9 837	11 514	11 583	15 476	38 671	3 094	14 797	12 154
CAPITAL OUTLAY . . . . .	2 056	2 412	2 186	1 855	9 717	406	1 592	1 790
OTHER . . . . .	7 782	9 102	9 396	13 621	28 954	2 687	13 205	10 364
EDUCATION . . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	1 968	2 188	2 623	1 045	5 744	725	2 351	2 103
OTHER THAN CAPITAL OUTLAY . . . . .	474	861	1 020	755	2 492	401	1 043	1 021
PUBLIC WELFARE . . . . .	-	-	-	-	104	-	-	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	-	-	-	-	-	-	-
POLICE PROTECTION . . . . .	1 891	2 135	2 061	2 053	4 368	6	3 086	1 710
FIRE PROTECTION . . . . .	1 791	1 654	1 406	1 686	2 710	-	2 148	1 266
SEWERAGE . . . . .	304	324	708	1 588	268	16	74	72
OTHER THAN CAPITAL OUTLAY . . . . .	257	177	656	676	144	-	69	72
SANITATION OTHER THAN SEWERAGE . . . . .	702	247	1 004	1 102	1 124	46	843	471
PARKS AND RECREATION . . . . .	875	1 207	747	2 171	2 706	554	1 478	1 059
HOUSING AND URBAN RENEWAL . . . . .	-	-	-	-	8 830	16	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	2 786	16	-	-
LIBRARIES . . . . .	413	489	309	614	1 152	-	818	275
FINANCIAL ADMINISTRATION . . . . .	408	189	420	1 002	2 180	88	381	168
GENERAL CONTROL . . . . .	400	374	812	1 402	1 089	217	1 337	564
GENERAL PUBLIC BUILDINGS . . . . .	113	256	329	480	1 147	99	484	1 549
OTHER THAN CAPITAL OUTLAY . . . . .	113	251	195	473	1 137	79	449	1 549
INTEREST ON GENERAL DEBT . . . . .	352	47	280	304	1 193	4	205	673
ALL OTHER . . . . .	620	2 405	879	2 019	5 570	256	1 549	2 244
WATER SUPPLY REVENUE . . . . .	1 492	2 091	2 207	2 606	4 934	-	1 994	-
WATER SUPPLY EXPENDITURE . . . . .	923	1 683	2 073	1 788	4 003	-	2 255	-
CURRENT OPERATION . . . . .	679	1 198	1 561	1 708	2 986	-	1 761	-
CAPITAL OUTLAY . . . . .	222	363	199	79	1 006	-	426	-
INTEREST ON DEBT . . . . .	17	122	314	2	12	-	68	-
OTHER UTILITY REVENUE . . . . .	-	-	-	T/132	T/12 445	6 16 015	T/45	-
OTHER UTILITY EXPENDITURE . . . . .	-	-	-	259	9 824	15 121	102	-
CURRENT OPERATION . . . . .	-	-	-	259	7 503	14 063	102	-
CAPITAL OUTLAY . . . . .	-	-	-	-	2 303	447	-	-
INTEREST ON DEBT . . . . .	-	-	-	-	18	611	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	5 551	6 315	6 521	11 502	21 193	879	10 059	5 062
GROSS DEBT OUTSTANDING . . . . .	6 760	5 122	14 231	11 057	39 323	86	8 191	21 252
LONG-TERM . . . . .	6 760	5 122	14 231	11 057	33 408	86	8 191	21 252
FULL FAITH AND CREDIT . . . . .	6 225	5 122	3 390	6 400	14 138	-	5 460	-
UTILITY DEBT ONLY . . . . .	470	3 860	-	720	105	-	-	-
NONGUARANTEED . . . . .	535	-	10 841	4 657	19 350	86	2 731	21 252
UTILITY DEBT ONLY . . . . .	-	-	7 690	-	19 350	-	1 990	-
SHORT-TERM . . . . .	-	-	-	-	5 836	-	-	-
LONG-TERM DEBT ISSUED . . . . .	-	-	-	-	27	10 776	55	-
LONG-TERM DEBT RETIRED . . . . .	450	325	424	1 017	2 244	27	439	303
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	-	-	-	1 408	-	-	-

Note See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (e), gas supply (g), transit system (T). Two or more utilities are indicated by an asterisk (\*).

\* Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	CALIFORNIA—Continued								
	Redwood City	Richmond	Riverside	Sacramento	Salinas	San Bernardino	San Buenaventura	San Diego	
POPULATION: 1970 . . . . .	55 686	79 043	140 089	257 105	58 896	104 793	57 964	697 027	
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/10	6/30	6/10	6/30	6/30	6/30	6/30	
GENERAL REVENUE . . . . .	11 540	32 160	28 445	68 467	10 607	25 401	16 147	151 370	
INTERGOVERNMENTAL REVENUE . . . . .	2 747	17 385	10 572	18 875	2 768	8 221	7 214	56 158	
FROM STATE GOVERNMENT . . . . .	1 634	3 096	4 140	7 422	1 570	3 198	2 936	21 430	
FROM FEDERAL GOVERNMENT . . . . .	1 040	13 846	5 308	10 440	1 122	4 401	4 278	32 258	
FROM LOCAL GOVERNMENTS . . . . .	72	443	1 124	1 012	76	622	-	2 470	
GENERAL REVENUE FROM OWN SOURCES . . . . .	8 794	14 775	17 872	49 593	7 834	17 181	8 933	95 212	
TAXES . . . . .	6 721	12 003	10 547	30 457	5 894	11 689	6 211	62 713	
PROPERTY . . . . .	4 436	9 501	3 638	17 160	2 107	3 929	2 813	33 770	
GENERAL SALES AND GROSS RECEIPTS . . . . .	1 970	1 840	4 063	8 177	2 357	4 811	2 032	19 288	
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	114	363	1 848	3 094	977	1 764	848	5 454	
OTHER . . . . .	200	298	998	2 026	493	1 185	518	4 192	
CURRENT CHARGES . . . . .	1 454	1 864	4 975	9 921	589	3 291	1 648	15 109	
MISCELLANEOUS . . . . .	619	907	2 351	9 215	1 356	2 200	1 074	17 390	
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	9 709	23 228	26 206	64 726	9 337	26 456	14 608	138 923	
CAPITAL OUTLAY . . . . .	824	3 398	4 610	17 635	3 602	6 382	6 570	19 431	
OTHER . . . . .	8 885	19 830	21 596	47 092	5 735	20 074	8 038	119 492	
EDUCATION . . . . .	-	-	-	-	-	-	-	-	
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-	
HIGHWAYS . . . . .	945	1 119	5 535	3 865	1 404	2 630	1 142	10 310	
OTHER THAN CAPITAL OUTLAY . . . . .	645	938	2 852	1 965	356	1 088	846	5 569	
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	19	
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-	
HOSPITALS . . . . .	-	-	-	-	-	-	-	-	
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-	
HEALTH . . . . .	1	21	704	-	-	-	-	47	
POLICE PROTECTION . . . . .	1 669	3 545	4 720	11 529	4 735	3 986	1 615	18 709	
FIRE PROTECTION . . . . .	1 516	2 907	3 405	7 753	1 084	3 203	1 017	10 849	
SEWERAGE . . . . .	479	790	1 288	3 538	841	953	5 400	11 234	
OTHER THAN CAPITAL OUTLAY . . . . .	479	732	876	3 094	234	746	731	4 767	
SANITATION OTHER THAN SEWERAGE . . . . .	95	41	1 795	4 439	132	1 581	-	5 919	
PARKS AND RECREATION . . . . .	968	2 271	2 639	14 946	964	2 859	1 038	18 284	
HOUSING AND URBAN RENEWAL . . . . .	-	2 132	582	3 069	738	2 904	-	-	
OTHER THAN CAPITAL OUTLAY . . . . .	-	630	183	1 318	34	345	-	-	
LIBRARIES . . . . .	490	660	1 694	1 806	447	543	-	3 196	
FINANCIAL ADMINISTRATION . . . . .	321	253	283	1 515	152	181	425	2 853	
GENERAL CONTROL . . . . .	608	634	1 276	1 322	249	1 031	447	4 515	
GENERAL PUBLIC BUILDINGS . . . . .	496	439	177	914	277	1 120	1 712	6 813	
OTHER THAN CAPITAL OUTLAY . . . . .	254	434	160	882	272	813	247	4 516	
INTEREST ON GENERAL DEBT . . . . .	1 202	788	485	2 756	341	2 493	305	6 153	
ALL OTHER . . . . .	918	7 649	2 309	6 570	971	2 971	1 507	40 022	
WATER SUPPLY REVENUE . . . . .	1 883	-	3 813	5 232	-	1 787	2 812	20 959	
WATER SUPPLY EXPENDITURE . . . . .	1 677	-	8 981	4 865	-	1 882	5 567	23 436	
CURRENT OPERATION . . . . .	1 452	-	1 966	3 280	-	1 401	2 262	15 612	
CAPITAL OUTLAY . . . . .	64	-	6 365	823	-	482	2 893	7 473	
INTEREST ON DEBT . . . . .	158	-	649	762	-	-	412	351	
OTHER UTILITY REVENUE . . . . .	1 81	-	14 836	1 395	-	1 275	1 104	1 5 037	
OTHER UTILITY EXPENDITURE . . . . .	282	-	13 665	2 460	-	652	305	9 171	
CURRENT OPERATION . . . . .	165	-	10 842	2 460	-	652	257	9 145	
CAPITAL OUTLAY . . . . .	117	-	2 385	-	-	-	48	26	
INTEREST ON DEBT . . . . .	-	-	438	-	-	-	-	-	
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	5 311	11 062	16 563	32 727	3 933	12 722	5 632	65 349	
GROSS DEBT OUTSTANDING . . . . .	26 660	18 272	36 661	111 047	8 975	34 960	14 322	134 028	
LONG-TERM . . . . .	26 660	7 867	34 836	95 706	8 975	34 960	14 322	134 028	
FULL FAITH AND CREDIT . . . . .	905	7 565	6 455	14 120	1 565	31 415	1 380	46 938	
UTILITY DEBT ONLY . . . . .	155	-	-	-	-	-	1 020	3 825	
NONGUARANTEED . . . . .	26 155	302	28 381	81 586	7 410	3 545	12 942	87 090	
UTILITY DEBT ONLY . . . . .	3 018	-	25 115	21 140	-	-	6 265	7 040	
SHORT-TERM . . . . .	-	10 405	625	15 341	-	-	-	-	
LONG-TERM DEBT ISSUED . . . . .	-	282	3 755	1 633	261	6 210	-	-	
LONG-TERM DEBT RETIRED . . . . .	593	923	1 593	3 658	549	510	704	3 850	
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	1 592	-	2 455	-	-	-	-	9 056

Notes: See text next to coverage of fiscal year. Because of rounding, detail may not add to totals. The type of other utility is indicated as follows: Electric power b Gas supply c Transit system t.

\* Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Continued							
	San Francisco	San Jose	San Leandro	San Mateo	Santa Ana	Santa Barbara	Santa Clara	Santa Monica
POPULATION: 1970 . . . . .	715 674	445 779	68 698	78 991	156 876	70 215	87 717	88 289
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE, . . . . .	604 251	113 092	13 411	13 867	23 579	15 215	19 014	20 241
INTERGOVERNMENTAL REVENUE, . . . . .	240 772	42 411	2 971	2 671	6 892	3 318	3 605	5 014
FROM STATE GOVERNMENT, . . . . .	166 062	12 955	1 896	1 988	4 244	1 798	2 545	2 349
FROM FEDERAL GOVERNMENT, . . . . .	74 401	27 788	860	683	2 501	961	991	2 444
FROM LOCAL GOVERNMENTS . . . . .	309	1 668	215	-	147	559	69	221
GENERAL REVENUE FROM OWN SOURCES . . . . .	363 479	70 681	10 440	11 196	16 687	11 897	15 409	15 228
TAXES, . . . . .	243 086	47 133	8 406	9 978	13 144	7 283	8 304	9 997
PROPERTY . . . . .	169 558	23 663	2 655	5 286	5 795	2 884	3 736	3 956
GENERAL SALES AND GROSS RECEIPTS . . . . .	29 876	11 470	4 492	2 611	5 892	2 715	3 318	3 315
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	19 056	6 719	948	557	351	1 048	964	1 656
OTHER . . . . .	24 596	5 281	312	624	1 126	635	286	1 070
CURRENT CHARGES . . . . .	89 223	15 381	1 533	713	1 833	3 791	4 031	3 167
MISCELLANEOUS . . . . .	31 170	8 167	501	1 405	1 711	823	3 074	2 064
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	537 674	94 768	11 644	11 381	19 676	15 699	15 536	16 549
CAPITAL OUTLAY . . . . .	92 023	25 883	1 759	1 982	3 461	2 086	2 209	1 286
OTHER . . . . .	485 651	68 885	9 885	10 399	16 215	13 614	13 327	15 262
EDUCATION . . . . .	1 010	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	1 010	-	-	-	-	-	-	-
HIGHWAYS . . . . .	19 574	11 327	1 241	1 292	3 662	1 199	2 054	2 585
OTHER THAN CAPITAL OUTLAY . . . . .	7 545	6 392	712	772	2 018	1 044	672	1 611
PUBLIC WELFARE . . . . .	156 549	3	-	-	-	-	-	15
CASH ASSISTANCE PAYMENTS . . . . .	113 955	-	-	-	-	-	-	-
HOSPITALS . . . . .	48 111	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	46 660	-	-	-	-	-	-	-
HEALTH . . . . .	18 937	-	1	-	-	-	-	-
POLICE PROTECTION . . . . .	41 425	14 348	1 978	2 185	4 001	2 436	2 115	3 184
FIRE PROTECTION . . . . .	28 633	9 698	1 397	1 813	3 443	1 427	1 739	1 750
SEWERAGE . . . . .	12 951	16 778	522	442	208	758	832	293
OTHER THAN CAPITAL OUTLAY . . . . .	6 137	3 099	454	332	66	701	791	291
SANITATION OTHER THAN SEWERAGE . . . . .	3 959	652	405	129	601	388	1 143	892
PARKS AND RECREATION . . . . .	24 271	7 205	1 526	1 315	2 322	1 569	1 348	2 323
HOUSING AND URBAN RENEWAL . . . . .	23 937	2 774	515	-	-	-	-	73
OTHER THAN CAPITAL OUTLAY . . . . .	18 273	1 815	256	-	-	-	-	73
LIBRARIES . . . . .	4 497	2 557	477	597	832	1 141	613	877
FINANCIAL ADMINISTRATION . . . . .	9 427	1 772	261	193	339	308	686	509
GENERAL CONTROL . . . . .	17 308	3 793	543	386	928	510	1 156	858
GENERAL PUBLIC BUILDINGS . . . . .	5 364	1 404	289	296	644	256	383	180
OTHER THAN CAPITAL OUTLAY . . . . .	5 362	934	118	260	33	256	337	180
INTEREST ON GENERAL DEBT . . . . .	10 983	5 470	232	721	8	512	1 035	320
ALL OTHER . . . . .	111 138	16 987	2 257	2 011	2 688	5 196	2 434	2 691
WATER SUPPLY REVENUE . . . . .	37 121	712	-	-	2 612	1 752	2 418	1 994
WATER SUPPLY EXPENDITURE . . . . .	29 067	877	-	-	2 403	1 670	2 212	1 955
CURRENT OPERATION . . . . .	16 593	332	-	-	1 777	1 442	1 710	1 630
CAPITAL OUTLAY . . . . .	11 711	537	-	-	479	198	388	314
INTEREST ON DEBT . . . . .	2 203	8	-	-	147	30	113	11
OTHER UTILITY REVENUE . . . . .	125 231	-	-	-	-	-	E10 004	T12 424
OTHER UTILITY EXPENDITURE . . . . .	46 116	-	-	-	-	-	8 342	2 709
CURRENT OPERATION . . . . .	41 830	-	-	-	-	-	6 827	2 677
CAPITAL OUTLAY . . . . .	4 286	-	-	-	-	-	1 478	32
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	37	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	269 365	42 664	6 350	6 948	12 180	9 372	8 975	12 778
GROSS DEBT OUTSTANDING . . . . .	447 018	118 311	6 281	14 041	4 320	11 896	28 885	16 448
LONG-TERM . . . . .	342 638	101 976	6 281	14 041	4 320	11 896	28 885	8 615
FULL FAITH AND CREDIT . . . . .	322 548	84 492	3 409	6 875	210	11 896	10 280	335
UTILITY DEBT ONLY . . . . .	108 134	-	-	-	-	1 000	992	240
NONGUARANTEED . . . . .	20 090	17 484	2 872	7 166	4 110	-	18 605	8 280
UTILITY DEBT ONLY . . . . .	-	215	-	-	4 110	-	2 725	310
SHORT-TERM . . . . .	104 380	16 335	-	-	-	-	-	7 832
LONG-TERM DEBT ISSUED . . . . .	18 988	1 407	900	-	-	10	433	187
LONG-TERM DEBT RETIRED . . . . .	2A 962	8 534	430	777	185	599	1 377	1 024
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	4A 872	5 243	-	-	-	771	-	-

Note: See text on coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E), Gas supply (G), Franchise system (F).

Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Continued							
	Santa Rosa	Simi Valley	South Gate	Stockton	Sunnyvale	Torrence	Vallejo	West Covina
POPULATION: 1970 . . . . .	50 006	59 832	56 909	109 963	95 408	134 584	71 710	68 034
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE . . . . .	14 448	5 204	7 880	28 458	17 968	25 464	11 432	7 687
INTERGOVERNMENTAL REVENUE . . . . .	3 777	2 059	1 676	8 218	3 708	6 381	5 142	2 331
FROM STATE GOVERNMENT . . . . .	1 907	1 434	1 251	3 706	2 546	3 446	2 311	1 515
FROM FEDERAL GOVERNMENT . . . . .	1 259	211	425	4 286	1 051	2 536	2 326	460
FROM LOCAL GOVERNMENTS . . . . .	612	408	-	226	110	399	504	356
GENERAL REVENUE FROM OWN SOURCES . . . . .	10 671	3 145	6 205	20 240	14 260	19 083	6 290	5 356
TAXES . . . . .	6 347	2 206	3 497	13 672	8 214	14 752	5 163	4 357
PROPERTY . . . . .	2 452	917	1 173	6 319	4 976	5 702	2 636	2 026
GENERAL SALES AND GROSS RECEIPTS . . . . .	2 273	646	1 799	4 140	2 332	5 131	1 553	1 781
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	938	117	162	1 948	584	2 086	705	213
OTHER . . . . .	684	527	763	1 265	322	1 832	269	336
CURRENT CHARGES . . . . .	3 236	681	1 991	3 997	4 132	1 691	241	214
MISCELLANEOUS . . . . .	1 088	258	717	2 571	1 913	2 641	885	785
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	13 692	7 562	7 325	26 219	16 078	23 542	10 191	12 301
CAPITAL OUTLAY . . . . .	3 895	3 367	637	5 530	2 792	2 907	2 208	5 542
OTHER . . . . .	9 797	4 195	6 688	20 689	13 286	20 635	7 982	6 759
EDUCATION . . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	2 437	1 317	1 332	2 360	2 488	4 171	1 711	1 497
OTHER THAN CAPITAL OUTLAY . . . . .	1 080	1 317	777	1 189	1 095	2 255	1 000	989
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	-	-	-	-	-	-	-
POLICE PROTECTION . . . . .	1 007	810	1 771	4 818	2 209	4 573	1 952	1 471
FIRE PROTECTION . . . . .	1 023	-	975	3 856	1 988	3 046	1 331	1 004
SEWERAGE . . . . .	583	3 965	38	4 045	1 141	136	-	31
OTHER THAN CAPITAL OUTLAY . . . . .	458	963	38	1 091	984	76	-	30
SANITATION OTHER THAN SEWERAGE . . . . .	962	-	424	789	1 157	657	-	87
PARKS AND RECREATION . . . . .	1 270	-	663	2 700	7 328	2 545	1 188	607
HOUSING AND URBAN RENEWAL . . . . .	2 169	-	-	393	-	84	1 380	5 030
OTHER THAN CAPITAL OUTLAY . . . . .	444	-	-	221	-	57	287	180
LIBRARIES . . . . .	902	-	-	1 339	718	1 181	679	-
FINANCIAL ADMINISTRATION . . . . .	206	176	125	498	632	531	150	110
GENERAL CONTROL . . . . .	510	270	270	877	491	1 191	385	304
GENERAL PUBLIC BUILDINGS . . . . .	176	183	648	164	50	380	189	282
OTHER THAN CAPITAL OUTLAY . . . . .	176	-	648	85	50	379	97	187
INTEREST ON GENERAL DEBT . . . . .	1 115	-	6	1 412	1 092	461	190	5
ALL OTHER . . . . .	1 332	841	1 072	2 919	784	4 586	2 036	1 872
WATER SUPPLY REVENUE . . . . .	1 849	-	758	533	3 316	2 580	1 931	92
WATER SUPPLY EXPENDITURE . . . . .	1 730	-	876	543	2 431	2 816	1 449	56
CURRENT OPERATION . . . . .	1 463	-	856	266	2 047	2 260	1 202	56
CAPITAL OUTLAY . . . . .	180	-	20	226	370	535	70	-
INTEREST ON DEBT . . . . .	87	-	-	51	14	21	178	-
OTHER UTILITY REVENUE . . . . .	T 144	-	-	-	-	T 240	-	-
OTHER UTILITY EXPENDITURE . . . . .	97	-	-	-	-	517	-	-
CURRENT OPERATION . . . . .	97	-	-	-	-	517	-	-
CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	4 933	1 286	3 953	13 082	6 780	14 482	5 544	4 387
GROSS DEBT OUTSTANDING . . . . .	29 132	2 538	170	31 281	29 089	11 512	10 315	9 566
LONG-TERM . . . . .	22 672	2 538	170	28 228	29 089	6 987	8 815	9 566
FULL FAITH AND CREDIT . . . . .	10 291	-	-	17 110	25 694	3 357	4 925	9 500
UTILITY DEBT ONLY . . . . .	-	-	-	-	-	722	4 490	-
NONGUARANTEED . . . . .	12 381	2 538	170	11 118	3 395	3 630	3 890	66
UTILITY DEBT ONLY . . . . .	2 085	-	-	820	360	-	-	-
SHORT-TERM . . . . .	6 460	-	-	3 053	-	4 525	1 500	-
LONG-TERM DEBT ISSUED . . . . .	-	2 538	-	548	180	-	-	9 500
LONG-TERM DEBT RETIRED . . . . .	1 295	-	38	1 488	2 048	226	921	43
EXHIBIT CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	-	-	-	-	126	-	-

Note See text no to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E), gas supply (G), transit system (T).

\* Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	CALIFORNIA—Continued			COLORADO				
	West-minster	Whittier	Aurora	Boulder	Colorado Springs	Denver	Lakewood	Pueblo
POPULATION: 1970 . . . . .	59 874	72 863	74 974	66 870	135 060	514 678	92 787	97 453
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE . . . . .	6 294	9 283	14 200	12 452	31 524	242 100	9 077	13 461
INTERGOVERNMENTAL REVENUE . . . . .	2 109	2 304	1 119	2 075	3 684	82 658	1 435	1 915
FROM STATE GOVERNMENT . . . . .	1 462	1 708	590	507	1 674	48 554	859	813
FROM FEDERAL GOVERNMENT . . . . .	386	404	274	1 250	33 302	198	972	972
FROM LOCAL GOVERNMENTS . . . . .	261	192	254	313	760	802	1	129
GENERAL REVENUE FROM OWN SOURCES . . . . .	4 185	6 978	13 082	10 377	27 840	159 442	7 642	11 546
TAXES . . . . .	3 414	5 511	8 198	7 077	15 506	102 606	7 274	8 200
PROPERTY . . . . .	1 359	1 487	1 760	1 520	5 770	41 946	887	2 364
GENERAL SALES AND GROSS RECEIPTS . . . . .	1 422	2 582	4 823	4 409	8 083	42 084	5 125	4 991
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	103	1 158	676	918	732	6 589	893	557
OTHER . . . . .	529	285	939	230	921	11 987	369	287
CURRENT CHARGES . . . . .	207	881	1 737	1 406	8 689	42 789	127	1 370
MISCELLANEOUS . . . . .	565	586	3 147	1 894	3 645	14 047	241	1 977
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	5 917	7 986	11 925	9 971	24 251	243 452	6 875	22 076
CAPITAL OUTLAY . . . . .	1 679	414	4 465	3 675	4 946	36 755	1 161	14 174
OTHER . . . . .	4 238	7 572	7 460	6 302	19 306	206 697	5 713	8 702
EDUCATION . . . . .	-	-	-	-	-	527	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	504	-	-
HIGHWAYS . . . . .	1 444	1 115	2 061	2 094	4 572	10 586	2 573	1 411
OTHER THAN CAPITAL OUTLAY . . . . .	480	846	776	818	1 539	6 162	1 761	1 091
PUBLIC WELFARE . . . . .	-	-	-	-	62	48 696	-	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	37 814	-	-
HOSPITALS . . . . .	-	-	-	30	4 873	16 487	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	30	4 620	16 028	-	-
HEALTH . . . . .	-	-	-	5	415	17 658	-	192
POLICE PROTECTION . . . . .	1 513	2 129	1 713	1 126	3 564	20 115	2 121	2 089
FIRE PROTECTION . . . . .	1 037	1 692	1 491	684	2 470	13 496	-	1 725
SEWERAGE . . . . .	-	27	2 924	1 594	1 311	8 341	-	326
OTHER THAN CAPITAL OUTLAY . . . . .	-	27	728	605	1 171	7 436	-	299
SANITATION OTHER THAN SEWERAGE . . . . .	-	645	295	-	-	6 741	140	311
PARKS AND RECREATION . . . . .	565	748	1 009	1 302	2 814	13 198	490	1 141
HOUSING AND URBAN RENEWAL . . . . .	-	-	-	14	103	13 270	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	14	100	1 956	-	-
LIBRARIES . . . . .	-	578	207	345	-	4 557	-	-
FINANCIAL ADMINISTRATION . . . . .	104	200	239	378	619	7 873	247	180
GENERAL CONTROL . . . . .	591	277	859	475	724	6 885	749	331
GENERAL PUBLIC BUILDINGS . . . . .	271	93	169	120	221	1 700	192	246
OTHER THAN CAPITAL OUTLAY . . . . .	271	92	139	120	196	1 569	188	122
INTEREST ON GENERAL DEBT . . . . .	-	50	392	217	519	6 354	-	70
ALL OTHER . . . . .	393	434	561	1 530	1 984	46 968	363	14 854
WATER SUPPLY REVENUE . . . . .	1 151	842	3 094	2 361	7 592	23 649	-	3 301
WATER SUPPLY EXPENDITURE . . . . .	898	691	7 009	2 531	15 578	25 342	-	14 947
CURRENT OPERATION . . . . .	663	533	783	956	3 410	8 373	-	2 043
CAPITAL OUTLAY . . . . .	152	136	4 679	1 431	10 916	12 577	-	12 441
INTEREST ON DEBT . . . . .	83	22	1 548	244	1 252	4 392	-	463
OTHER UTILITY REVENUE . . . . .	-	-	-	-	*28 827	-	-	1256
OTHER UTILITY EXPENDITURE . . . . .	-	-	-	-	38 887	-	-	347
CURRENT OPERATION . . . . .	-	-	-	-	18 942	-	-	347
CAPITAL OUTLAY . . . . .	-	-	-	-	18 364	-	-	-
INTEREST ON DEBT . . . . .	-	-	-	-	1 581	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	3 031	5 698	5 120	4 734	21 172	112 820	3 309	7 061
GROSS DEBT OUTSTANDING . . . . .	2 460	1 493	57 201	13 198	98 070	303 163	3 000	49 749
LONG-TERM . . . . .	2 460	1 493	57 201	13 198	98 070	285 075	3 000	49 749
FULL FAITH AND CREDIT . . . . .	-	818	48 185	9 883	1 568	191 682	3 000	29 596
UTILITY DEBT ONLY . . . . .	-	575	48 085	7 163	-	135 013	-	21 608
NONGUARANTEED . . . . .	2 460	675	9 016	3 315	96 502	93 393	-	20 153
UTILITY DEBT ONLY . . . . .	2 460	-	-	-	87 983	-	-	-
SHORT-TERM . . . . .	2 460	-	-	-	-	18 088	-	-
LONG-TERM DEBT ISSUED . . . . .	-	-	8 655	2 200	19 650	37 987	3 000	37 476
LONG-TERM DEBT RETIRED . . . . .	75	157	536	1 085	2 858	9 115	-	1 169
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	-	94	179	690	8 153	106	398

Note. See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of other utility is indicated as follows: electric power (E), gas supply (G), transit system (T). Two or more utilities are indicated by an asterisk (\*).

\*Represents zero or round to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	CONNECTICUT							
	Bridgeport	Bristol	Danbury	East Hartford town	Fairfield town	Greenwich town	Hartford	Mereden
POPULATION, 1970 . . . . .	156 542	55 487	50 781	57 583	56 487	59 755	158 017	55 959
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	3/31	6/30
GENERAL REVENUE . . . . .	95 848	27 303	28 159	30 740	27 165	39 335	117 832	25 297
INTERGOVERNMENTAL REVENUE . . . . .	41 058	9 125	9 240	8 208	5 173	7 078	35 614	6 520
FROM STATE GOVERNMENT . . . . .	30 852	5 788	6 774	6 644	4 450	6 320	24 390	4 742
FROM FEDERAL GOVERNMENT . . . . .	9 449	3 337	2 466	1 564	723	751	11 177	1 772
FROM LOCAL GOVERNMENTS . . . . .	757	-	-	-	-	8	47	5
GENERAL REVENUE FROM OWN SOURCES . . . . .	54 789	18 178	18 919	22 532	21 993	32 256	82 219	18 778
TAXES . . . . .	46 540	16 041	17 361	21 415	19 888	28 699	75 646	13 838
PROPERTY . . . . .	46 239	15 873	17 209	21 256	19 712	28 511	75 209	13 647
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	301	168	151	159	175	188	437	191
CURRENT CHARGES . . . . .	5 066	501	931	400	731	1 973	2 519	3 921
MISCELLANEOUS . . . . .	3 183	1 636	627	717	1 374	1 585	4 054	1 018
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	81 502	23 798	27 831	30 291	27 873	34 789	130 708	22 959
CAPITAL OUTLAY . . . . .	10 709	2 657	6 697	6 011	4 801	3 672	25 996	1 725
OTHER . . . . .	70 794	21 141	21 134	24 280	23 073	31 117	104 712	21 233
EDUCATION . . . . .	27 749	11 983	14 253	19 263	16 428	17 833	54 877	9 055
OTHER THAN CAPITAL OUTLAY . . . . .	26 957	10 583	12 087	15 022	13 713	16 311	41 567	9 005
HIGHWAYS . . . . .	2 003	1 062	1 357	866	954	1 310	2 226	799
OTHER THAN CAPITAL OUTLAY . . . . .	1 992	1 062	1 229	700	868	884	2 122	753
PUBLIC WELFARE . . . . .	2 212	275	72	172	49	724	11 641	211
CASH ASSISTANCE PAYMENTS . . . . .	1 278	110	-	-	-	143	147	-
HOSPITALS . . . . .	2 625	-	71	-	-	1 023	169	3 110
OTHER THAN CAPITAL OUTLAY . . . . .	2 625	-	71	-	-	1 001	169	3 080
HEALTH . . . . .	1 469	207	192	126	404	515	2 690	485
POLICE PROTECTION . . . . .	6 403	1 222	1 640	1 306	1 403	2 679	8 044	1 347
FIRE PROTECTION . . . . .	6 527	1 018	1 225	1 606	1 745	1 223	6 883	1 370
SEWERAGE . . . . .	4 714	364	3 645	-	1 333	984	3 366	674
OTHER THAN CAPITAL OUTLAY . . . . .	1 034	344	184	-	162	447	3 366	266
SANITATION OTHER THAN SEWERAGE . . . . .	2 063	334	60	834	84	855	1 985	195
PARKS AND RECREATION . . . . .	2 972	393	271	1 931	850	2 334	11 533	446
HOUSING AND URBAN RENEWAL . . . . .	3 894	1 280	896	83	-	-	5 611	65
OTHER THAN CAPITAL OUTLAY . . . . .	859	206	72	73	-	-	2 307	-
LIBRARIES . . . . .	941	303	273	288	515	1 233	1 182	1 188
FINANCIAL ADMINISTRATION . . . . .	1 371	263	371	405	559	666	1 743	312
GENERAL CONTROL . . . . .	611	216	319	519	629	382	1 339	282
GENERAL PUBLIC BUILDINGS . . . . .	291	109	653	137	56	242	1 755	206
OTHER THAN CAPITAL OUTLAY . . . . .	291	109	641	136	56	229	1 743	206
INTEREST ON GENERAL DEBT . . . . .	2 250	1 052	524	876	1 176	572	4 018	974
ALL OTHER . . . . .	13 407	3 718	2 009	1 879	1 688	2 215	11 676	2 238
WATER SUPPLY REVENUE . . . . .	-	1 042	478	-	-	-	-	850
WATER SUPPLY EXPENDITURE . . . . .	-	1 483	383	-	-	-	-	818
CURRENT OPERATION . . . . .	-	1 202	383	-	-	-	-	652
CAPITAL OUTLAY . . . . .	-	255	-	-	-	-	-	37
INTEREST ON DEBT . . . . .	-	25	-	-	-	-	-	129
OTHER UTILITY REVENUE . . . . .	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE . . . . .	-	-	-	-	-	-	-	-
CURRENT OPERATION . . . . .	-	-	-	-	-	-	-	-
CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	49 111	12 709	14 601	16 523	16 778	23 039	62 199	12 738
GROSS DEBT OUTSTANDING . . . . .	58 439	26 165	24 038	23 140	27 070	12 795	127 478	25 984
LONG-TERM . . . . .	48 604	18 215	12 152	19 510	21 351	12 795	104 633	25 909
FULL FAITH AND CREDIT . . . . .	48 604	18 215	12 152	19 510	21 351	12 795	104 633	23 060
UTILITY DEBT ONLY . . . . .	-	310	-	-	-	-	-	-
NONGUARANTEED . . . . .	-	-	-	-	-	-	-	2 849
UTILITY DEBT ONLY . . . . .	-	-	-	-	-	-	-	2 849
SHORT-TERM . . . . .	9 835	7 950	11 886	3 630	5 719	-	22 845	75
LONG-TERM DEBT ISSUED . . . . .	-	-	-	-	-	-	25 000	6 250
LONG-TERM DEBT RETIRED . . . . .	4 453	1 685	1 176	2 055	2 015	1 860	5 839	1 785
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	1 484	810	-	792	163	1 744	7 985	414

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	CONNECTICUT—Continued							
	Milford	New Britain	New Haven	Norwalk	Stamford	Waterbury	West Hartford town	West Haven
POPULATION: 1970 . . . . .	50 858	83 441	137 707	79 113	108 798	108 033	68 031	52 851
DATE OF END OF FISCAL YEAR . . . . .	6/30	3/31	6/30	6/30	6/30	12/31	6/30	6/30
GENERAL REVENUE. . . . .	31 334	37 060	90 450	39 615	72 722	51 477	35 648	24 722
INTERGOVERNMENTAL REVENUE. . . . .	9 673	9 472	31 107	8 413	19 099	17 218	6 547	7 677
FROM STATE GOVERNMENT. . . . .	7 168	7 535	14 409	7 065	12 417	13 910	5 087	4 980
FROM FEDERAL GOVERNMENT. . . . .	2 505	1 937	16 647	1 348	6 682	2 975	1 007	2 697
FROM LOCAL GOVERNMENTS . . . . .	-	-	52	-	-	333	454	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	21 661	27 588	59 342	31 202	53 623	34 259	29 100	17 045
TAXES. . . . .	19 588	20 953	54 413	29 316	50 017	31 119	26 394	15 495
PROPERTY . . . . .	19 487	20 814	53 663	28 890	49 360	30 811	26 195	15 309
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
OTHER. . . . .	102	139	751	426	657	308	199	186
CURRENT CHARGES. . . . .	867	1 480	2 237	1 031	981	1 314	1 732	817
MISCELLANEOUS. . . . .	1 205	5 155	2 692	855	2 625	1 826	974	733
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	28 223	32 202	78 096	42 946	88 150	49 967	35 993	24 651
CAPITAL OUTLAY. . . . .	5 900	3 975	16 050	10 513	29 384	10 779	5 114	6 580
OTHER . . . . .	22 323	28 227	62 045	32 432	58 766	39 188	30 879	18 071
EDUCATION. . . . .	13 562	13 229	33 167	20 762	42 432	21 104	21 380	10 519
OTHER THAN CAPITAL OUTLAY. . . . .	12 432	11 785	26 915	19 260	29 077	17 103	19 007	10 011
HIGHWAYS. . . . .	770	1 768	2 161	2 301	3 146	1 920	2 158	766
OTHER THAN CAPITAL OUTLAY. . . . .	688	1 473	1 712	1 214	1 826	1 317	1 388	621
PUBLIC WELFARE . . . . .	54	224	3 577	420	1 557	873	151	221
CASH ASSISTANCE PAYMENTS . . . . .	-	-	1 285	193	109	-	-	-
HOSPITALS. . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY. . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	325	254	940	392	651	772	201	64
POLICE PROTECTION. . . . .	1 403	2 560	6 387	2 270	4 290	4 045	1 833	1 385
FIRE PROTECTION. . . . .	1 458	2 273	5 797	1 964	4 344	3 672	1 656	-
SEWERAGE. . . . .	4 026	682	3 095	5 909	5 946	1 285	1 149	5 371
OTHER THAN CAPITAL OUTLAY. . . . .	347	682	817	368	810	601	408	374
SANITATION OTHER THAN SEWERAGE . . . . .	566	1 305	1 156	2 264	6 759	1 409	1 166	266
PARKS AND RECREATION . . . . .	481	847	1 734	1 445	2 182	2 210	1 527	430
HOUSING AND URBAN RENEWAL . . . . .	684	2 688	8 161	81	4 292	4 178	84	1 671
OTHER THAN CAPITAL OUTLAY. . . . .	54	599	2 694	81	1 001	172	-	1 288
LIBRARIES. . . . .	338	473	914	154	1 425	439	-	226
FINANCIAL ADMINISTRATION . . . . .	391	497	1 204	485	701	676	517	350
GENERAL CONTROL. . . . .	297	422	1 079	301	923	1 036	476	311
GENERAL PUBLIC BUILDINGS . . . . .	201	195	352	72	676	484	278	87
OTHER THAN CAPITAL OUTLAY. . . . .	195	195	223	72	585	318	151	86
INTEREST ON GENERAL DEBT . . . . .	1 164	1 823	4 723	2 138	4 041	1 477	714	1 146
ALL OTHER. . . . .	2 504	2 962	3 648	1 989	4 785	4 386	2 704	1 838
WATER SUPPLY REVENUE . . . . .	-	1 701	-	-	-	1 729	-	-
WATER SUPPLY EXPENDITURE . . . . .	-	1 667	-	-	-	1 278	-	-
CURRENT OPERATION. . . . .	-	1 454	-	-	-	938	-	-
CAPITAL OUTLAY . . . . .	-	-	-	-	-	64	-	-
INTEREST ON DEBT . . . . .	-	212	-	-	-	277	-	-
OTHER UTILITY REVENUE. . . . .	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE. . . . .	-	-	-	-	-	-	-	-
CURRENT OPERATION. . . . .	-	-	-	-	-	-	-	-
CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	16 122	18 745	39 000	23 500	37 512	29 861	23 148	11 588
GROSS DEBT OUTSTANDING . . . . .	32 888	67 230	118 971	51 009	113 795	63 417	22 051	24 625
LONG-TERM. . . . .	14 762	31 609	71 604	49 009	102 795	38 467	22 051	20 850
FULL FAITH AND CREDIT. . . . .	14 762	20 983	71 604	48 704	102 795	38 467	22 051	20 850
UTILITY DEBT ONLY. . . . .	-	-	-	-	-	6 645	-	-
NONGUARANTEED. . . . .	-	10 626	-	305	-	-	-	-
UTILITY DEBT ONLY. . . . .	-	4 849	-	-	-	-	-	-
SHORT-TERM . . . . .	18 126	35 621	47 367	2 000	4 556	24 950	-	3 775
LONG-TERM DEBT ISSUED. . . . .	-	-	7 272	10 250	21 310	10 350	5 776	575
LONG-TERM DEBT RETIRED . . . . .	1 759	2 850	6 762	3 349	6 490	2 881	2 415	1 739
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS. . . . .	672	992	3 013	625	750	1 284	449	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	DELAWARE	DISTRICT OF COLUMBIA	FLORIDA					
	Wilmington	Washington	Clearwater	Fort Lauderdale	Gainesville	Hialeah	Hollywood	Jacksonville
POPULATION, 1970 . . . . .	80 386	756 510	52 074	139 590	64 510	102 452	106 873	503 969
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	9/30	8/31	9/30	9/30	9/30	9/30
GENERAL REVENUE . . . . .	64 282	1 070 283	12 651	34 629	11 426	13 727	19 989	112 837
INTERGOVERNMENTAL REVENUE . . . . .	34 532	492 497	745	3 182	1 549	1 235	1 971	29 781
FROM STATE GOVERNMENT . . . . .	23 715	-	680	1 862	1 133	1 171	1 631	16 112
FROM FEDERAL GOVERNMENT . . . . .	10 702	476 052	-	1 321	205	65	329	13 560
FROM LOCAL GOVERNMENTS . . . . .	115	16 445	66	-	212	-	11	109
GENERAL REVENUE FROM OWN SOURCES . . . . .	29 750	577 786	11 906	31 446	9 876	12 492	18 018	83 056
TAXES . . . . .	21 545	495 674	6 510	20 295	5 441	8 254	13 120	50 515
PROPERTY . . . . .	10 810	142 182	3 038	11 269	2 803	3 589	7 090	32 118
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	97 187	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	106	80 762	2 837	7 341	2 155	3 723	4 663	14 767
OTHER . . . . .	10 629	175 563	635	1 685	482	942	1 367	3 630
CURRENT CHARGES . . . . .	6 764	65 112	3 982	6 051	3 328	2 678	3 598	19 631
MISCELLANEOUS . . . . .	1 441	17 000	1 414	5 100	1 108	1 560	1 300	12 910
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	69 311	1 201 991	12 940	34 940	11 938	10 062	18 254	131 065
CAPITAL OUTLAY . . . . .	21 821	172 018	2 962	6 489	2 726	2 606	2 075	35 667
OTHER . . . . .	47 490	1 029 973	9 977	28 421	9 212	9 456	16 179	95 398
EDUCATION . . . . .	32 374	252 249	-	-	-	-	-	42
OTHER THAN CAPITAL OUTLAY . . . . .	21 917	211 339	-	-	-	-	-	42
HIGHWAYS . . . . .	3 324	52 038	1 241	2 562	1 291	520	1 760	9 081
OTHER THAN CAPITAL OUTLAY . . . . .	1 974	19 535	844	1 259	973	314	961	7 673
PUBLIC WELFARE . . . . .	-	199 239	10	-	-	3	-	2 791
CASH ASSISTANCE PAYMENTS . . . . .	-	91 572	-	-	-	3	-	380
HOSPITALS . . . . .	-	99 899	40	-	-	-	-	26 546
OTHER THAN CAPITAL OUTLAY . . . . .	-	99 899	40	-	-	-	-	14 081
HEALTH . . . . .	-	39 155	-	-	24	-	-	5 608
POLICE PROTECTION . . . . .	3 991	89 685	1 588	5 568	1 967	2 577	3 659	11 290
FIRE PROTECTION . . . . .	2 978	25 530	1 072	3 388	1 169	1 534	1 604	7 368
SEWERAGE . . . . .	7 490	50 412	1 581	3 811	2 354	162	1 922	3 976
OTHER THAN CAPITAL OUTLAY . . . . .	1 014	18 613	728	2 011	952	154	1 911	2 864
SANITATION OTHER THAN SEWERAGE . . . . .	1 807	33 358	1 244	5 187	997	1 630	1 755	2 996
PARKS AND RECREATION . . . . .	2 885	18 272	1 974	1 959	340	1 096	3 018	5 930
HOUSING AND URBAN RENEWAL . . . . .	1 006	58 219	5	56	21	-	-	18 036
OTHER THAN CAPITAL OUTLAY . . . . .	4	22 975	5	55	21	-	-	3 056
LIBRARIES . . . . .	601	8 168	222	563	290	374	180	2 216
FINANCIAL ADMINISTRATION . . . . .	936	12 066	274	853	202	47	668	4 121
GENERAL CONTROL . . . . .	1 934	36 185	687	1 013	587	236	745	6 005
GENERAL PUBLIC BUILDINGS . . . . .	27	16 225	291	852	581	128	293	2 010
OTHER THAN CAPITAL OUTLAY . . . . .	-	16 179	291	712	548	128	288	1 897
INTEREST ON GENERAL DEBT . . . . .	2 223	25 506	1 078	2 335	407	1	1 107	8 453
ALL OTHER . . . . .	7 737	185 785	1 631	6 762	1 708	1 752	1 452	14 596
WATER SUPPLY REVENUE . . . . .	3 290	10 540	2 237	5 548	2 544	2 414	3 030	5 553
WATER SUPPLY EXPENDITURE . . . . .	3 132	15 115	2 099	4 424	2 903	2 805	2 431	4 408
CURRENT OPERATION . . . . .	1 691	11 502	919	2 030	1 302	1 508	1 881	4 003
CAPITAL OUTLAY . . . . .	1 055	2 479	989	1 383	1 312	372	178	405
INTEREST ON DEBT . . . . .	386	1 134	191	1 011	289	925	372	-
OTHER UTILITY REVENUE . . . . .	-	-	(G)1 406	-	(E)11 341	-	-	(E)83 760
OTHER UTILITY EXPENDITURE . . . . .	-	-	1 398	-	13 421	-	-	74 701
CURRENT OPERATION . . . . .	-	-	1 398	-	5 674	-	-	39 302
CAPITAL OUTLAY . . . . .	-	-	-	-	6 843	-	-	27 041
INTEREST ON DEBT . . . . .	-	-	-	-	904	-	-	8 358
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	31 695	572 511	6 537	21 149	8 814	7 689	11 328	73 824
GROSS DEBT OUTSTANDING . . . . .	68 773	814 259	24 173	67 879	79 939	13 786	32 464	354 994
LONG-TERM . . . . .	68 773	665 210	24 173	67 879	79 939	13 786	32 464	336 845
FULL FAITH AND CREDIT . . . . .	68 773	636 145	7 150	8 400	4 545	10 591	15 349	55 610
UTILITY DEBT ONLY . . . . .	9 213	-	29 065	17 023	59 479	75 394	10 575	8 709
NONGUARANTEED . . . . .	-	28 220	9 853	24 065	62 569	3 195	17 115	281 235
UTILITY DEBT ONLY . . . . .	-	149 049	-	-	-	-	-	173 305
SHORT-TERM . . . . .	-	-	-	-	-	-	-	18 149
LONG-TERM DEBT ISSUED . . . . .	9 190	134 700	-	15 900	18 000	-	-	4 560
LONG-TERM DEBT RETIRED . . . . .	3 505	5 969	805	1 388	1 586	113	834	14 171
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	1 782	39 783	568	-	743	855	1 358	5 042

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T).

- Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	FLORIDA--Continued							
	Miami	Miami Beach	Orlando	Pensacola	St. Petersburg	Tallahassee	Tampa	West Palm Beach
POPULATION, 1970 . . . . .	334 859	87 072	99 006	59 507	216 232	72 586	277 767	57 375
DATE OF END OF FISCAL YEAR . . . . .	9/30	9/30	10/31	9/30	7/31	9/30	9/30	9/30
GENERAL REVENUE . . . . .	67 600	29 820	32 783	8 207	39 305	19 345	70 477	13 635
INTERGOVERNMENTAL REVENUE . . . . .	8 279	1 547	8 198	1 141	4 438	1 995	22 286	926
FROM STATE GOVERNMENT . . . . .	6 851	1 444	2 104	613	4 097	1 465	4 736	811
FROM FEDERAL GOVERNMENT . . . . .	-	40	6 067	110	81	530	16 093	78
FROM LOCAL GOVERNMENTS . . . . .	1 428	63	27	418	259	-	1 456	37
GENERAL REVENUE FROM OWN SOURCES . . . . .	59 321	28 274	24 585	7 066	34 867	17 349	48 191	12 709
TAXES . . . . .	47 595	21 573	12 376	3 971	21 350	4 276	30 364	8 498
PROPERTY . . . . .	29 372	13 125	5 718	1 137	11 724	1 272	15 660	5 116
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	13 156	6 858	5 195	2 157	7 451	2 341	11 777	2 589
OTHER . . . . .	5 067	1 590	1 463	677	2 175	663	2 926	793
CURRENT CHARGES . . . . .	7 463	4 270	7 408	2 413	9 322	11 409	12 468	3 532
MISCELLANEOUS . . . . .	4 263	2 432	4 801	682	4 196	1 665	5 360	679
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	57 980	26 766	30 504	11 151	33 615	21 837	56 181	10 867
CAPITAL OUTLAY . . . . .	6 176	3 008	7 376	1 608	6 913	3 135	11 597	1 363
OTHER . . . . .	51 804	23 758	23 128	9 542	26 703	18 702	44 583	9 504
EDUCATION . . . . .	20	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	20	-	-	-	-	-	-	-
HIGHWAYS . . . . .	2 601	1 154	2 059	678	4 400	1 404	4 033	915
OTHER THAN CAPITAL OUTLAY . . . . .	2 406	561	1 319	633	1 999	1 096	3 165	806
PUBLIC WELFARE . . . . .	-	160	-	1	-	-	-	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	8 077	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	7 243	-
HEALTH . . . . .	626	-	142	61	151	25	-	19
POLICE PROTECTION . . . . .	11 907	4 664	5 049	1 546	5 145	2 076	7 388	2 069
FIRE PROTECTION . . . . .	8 872	2 336	3 101	1 386	2 551	1 231	5 940	1 384
SEWERAGE . . . . .	5 284	629	2 478	2 165	2 348	2 246	4 764	734
OTHER THAN CAPITAL OUTLAY . . . . .	2 219	572	1 253	1 081	1 876	1 089	1 955	629
SANITATION OTHER THAN SEWERAGE . . . . .	5 952	1 950	2 509	708	5 562	1 673	4 148	909
PARKS AND RECREATION . . . . .	5 079	5 459	2 251	779	4 283	1 096	3 584	1 339
HOUSING AND URBAN RENEWAL . . . . .	-	114	280	-	50	30	8 298	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	113	175	-	-	30	1 349	-
LIBRARIES . . . . .	458	429	529	267	613	3	1 510	153
FINANCIAL ADMINISTRATION . . . . .	755	1 093	532	407	1 280	992	1 222	362
GENERAL CONTROL . . . . .	1 334	978	2 081	357	1 308	416	911	495
GENERAL PUBLIC BUILDINGS . . . . .	98	779	607	136	235	147	459	208
OTHER THAN CAPITAL OUTLAY . . . . .	98	758	493	129	234	144	454	201
INTEREST ON GENERAL DEBT . . . . .	2 968	1 950	1 866	932	941	354	2 466	306
ALL OTHER . . . . .	12 026	5 071	7 021	1 730	4 749	2 068	11 457	1 973
WATER SUPPLY REVENUE . . . . .	10 835	3 053	4 250	2 380	6 147	1 665	5 865	2 165
WATER SUPPLY EXPENDITURE . . . . .	10 650	2 642	4 024	2 780	5 916	1 900	4 477	2 437
CURRENT OPERATION . . . . .	5 138	1 750	1 459	881	1 596	786	3 717	1 135
CAPITAL OUTLAY . . . . .	4 480	755	2 565	1 706	3 788	616	275	733
INTEREST ON DEBT . . . . .	1 032	137	-	193	531	498	485	569
OTHER UTILITY REVENUE . . . . .	-	-	(R)33 117	(G)6 086	(T)1 326	(*18 394	(T)1 189	-
OTHER UTILITY EXPENDITURE . . . . .	-	-	31 307	3 826	2 066	18 298	1 699	-
CURRENT OPERATION . . . . .	-	-	17 318	3 182	1 720	11 429	969	-
CAPITAL OUTLAY . . . . .	-	-	9 603	569	346	4 401	684	-
INTEREST ON DEBT . . . . .	-	-	4 386	75	-	2 468	46	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	41 738	16 060	20 694	6 544	19 148	13 869	26 260	8 360
GROSS DEBT OUTSTANDING . . . . .	100 218	36 558	152 214	26 771	39 992	77 366	81 331	24 056
LONG-TERM . . . . .	99 994	36 558	152 214	26 557	39 992	74 966	76 147	24 056
FULL FAITH AND CREDIT . . . . .	54 185	21 094	4 800	1 090	4 888	-	1 927	-
UTILITY DEBT ONLY . . . . .	-	3 120	-	-	-	-	-	-
NONGUARANTEED . . . . .	45 809	15 464	147 414	25 467	35 104	74 966	74 220	24 056
UTILITY DEBT ONLY . . . . .	28 810	-	106 315	6 588	12 830	62 456	13 545	14 061
SHORT-TFRM . . . . .	22"	-	-	21"	-	2 000	2 000	-

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	GEORGIA						HAWAII	IDAHO
	Albany	Atlanta	Augusta	Columbus	Macon	Savannah	Honolulu	Boise City
POPULATION: 1970 . . . . .	72 623	497 421	59 864	155 028	122 423	118 349	630 528	74 990
DATE OF END OF FISCAL YEAR . . . . .	6/30	12/31	12/31	6/30	6/30	12/31	6/30	12/31
GENERAL REVENUE . . . . .	10 334	156 300	9 461	46 589	19 157	20 986	175 977	11 036
INTERGOVERNMENTAL REVENUE . . . . .	4 527	32 456	1 416	10 026	4 765	5 716	42 116	3 725
FROM STATE GOVERNMENT . . . . .	1 042	9 451	363	3 489	886	887	12 516	892
FROM FEDERAL GOVERNMENT . . . . .	3 269	15 767	845	6 518	3 680	3 611	29 549	2 832
FROM LOCAL GOVERNMENTS . . . . .	216	7 238	208	18	199	1 218	51	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	5 807	123 844	8 045	36 563	14 392	15 270	133 861	7 312
TAXES . . . . .	3 485	64 702	5 236	18 368	10 813	10 295	108 250	5 232
PROPERTY . . . . .	2 137	42 446	3 494	12 706	6 982	7 046	84 481	4 783
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	795	13 051	1 107	3 182	2 226	2 217	9 887	199
OTHER . . . . .	553	9 205	634	2 479	1 605	1 032	13 882	250
CURRENT CHARGES . . . . .	1 322	44 664	1 982	15 755	2 458	3 480	11 722	1 533
MISCELLANEOUS . . . . .	999	14 478	827	2 440	1 120	1 494	13 889	547
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	16 462	182 910	10 914	46 026	15 662	23 838	158 924	10 384
CAPITAL OUTLAY . . . . .	9 010	75 058	8 899	8 641	1 699	8 282	35 582	1 900
OTHER . . . . .	7 452	107 852	10 054	37 385	13 963	15 596	123 342	8 484
EDUCATION . . . . .	-	5 333	-	-	-	246	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	5 333	-	-	-	246	-	-
HIGHWAYS . . . . .	887	10 143	1 327	2 948	1 957	7 183	13 448	-
OTHER THAN CAPITAL OUTLAY . . . . .	538	6 508	1 171	910	1 413	552	7 864	-
PUBLIC WELFARE . . . . .	-	146	-	1 426	-	-	-	21
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	13 445	20	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	13 445	20	-	-	-
HEALTH . . . . .	36	200	-	2 215	212	327	1 824	-
POLICE PROTECTION . . . . .	1 814	18 643	1 755	3 779	2 550	2 876	25 522	1 381
FIRE PROTECTION . . . . .	1 730	9 922	1 141	2 457	1 967	1 892	11 277	1 854
SEWERAGE . . . . .	7 637	24 363	729	4 509	646	1 164	10 484	603
OTHER THAN CAPITAL OUTLAY . . . . .	278	4 990	278	1 042	646	680	4 052	304
SANITATION OTHER THAN SEWERAGE . . . . .	1 031	9 482	612	1 519	1 617	2 205	6 616	10
PARKS AND RECREATION . . . . .	806	19 794	367	1 424	1 470	1 011	21 762	915
HOUSING AND URBAN RENEWAL . . . . .	25	48	150	-	952	184	1 912	153
OTHER THAN CAPITAL OUTLAY . . . . .	25	27	45	-	364	184	1 327	137
LIBRARIES . . . . .	128	3 096	-	-	251	39	-	415
FINANCIAL ADMINISTRATION . . . . .	206	3 674	484	763	293	958	6 378	146
GENERAL CONTROL . . . . .	258	3 305	215	1 816	530	547	6 267	322
GENERAL PUBLIC BUILDINGS . . . . .	162	531	62	2 137	153	-	4 617	245
OTHER THAN CAPITAL OUTLAY . . . . .	161	437	62	249	114	-	1 905	53
INTEREST ON GENERAL DEBT . . . . .	226	20 288	224	1 095	636	631	4 997	166
ALL OTHER . . . . .	1 514	53 942	3 948	6 493	2 410	4 576	39 820	4 155
WATER SUPPLY REVENUE . . . . .	1 547	12 437	2 802	2 976	2 924	4 325	16 125	-
WATER SUPPLY EXPENDITURE . . . . .	1 911	22 022	1 880	4 323	4 130	2 887	13 366	-
CURRENT OPERATION . . . . .	9 481	7 785	685	1 338	1 110	1 545	9 521	-
CAPITAL OUTLAY . . . . .	1 151	10 640	811	2 169	2 297	425	2 73	-
INTEREST ON DEBT . . . . .	179	3 597	384	815	723	916	1 672	-
OTHER UTILITY REVENUE . . . . .	*11 615	-	-	1 790	-	-	-	-
OTHER UTILITY EXPENDITURE . . . . .	9 059	-	-	976	-	-	-	-
CURRENT OPERATION . . . . .	8 046	-	-	875	-	-	-	-
CAPITAL OUTLAY . . . . .	1 011	-	-	101	-	-	-	-
INTEREST ON DEBT . . . . .	2	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	6 381	69 342	6 600	24 200	9 384	10 206	73 984	4 693
GROSS DEBT OUTSTANDING . . . . .	10 141	536 310	17 112	45 065	30 435	35 380	217 029	6 715
LONG-TERM . . . . .	10 141	536 310	17 112	44 565	28 941	35 380	217 029	1 863
FULL FAITH AND CREDIT . . . . .	376	252 101	2 538	19 001	13 746	14 826	180 997	-
UTILITY DEBT ONLY . . . . .	1 979	2 775	-	-	-	410	13 440	-
NONGUARANTEED . . . . .	2 765	284 209	14 574	25 564	15 195	20 554	36 032	1 863
UTILITY DEBT ONLY . . . . .	2 765	90 180	13 100	19 774	14 685	19 939	24 050	4 852
SHORT-TERM . . . . .	-	-	-	500	1 494	-	-	-
LONG-TERM DEBT ISSUED . . . . .	855	82 950	9 200	-	4 000	2 248	35 000	160
LONG-TERM DEBT RETIRED . . . . .	613	12 806	633	1 337	964	1 990	13 530	264
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	219	8 304	434	936	456	555	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of other utility is indicated as follows: electric power (a), gas supply (b), transit system (t). Two or more utilities are indicated by an asterisk (\*).

\* Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	ILLINOIS							
	Arlington Heights	Aurora	Berwyn	Champaign	Chicago	Elk Grove	Decatur	Dob Plaines
POPULATION: 1970 . . . . .	64 884	74 182	52 502	56 532	3 369 359	67 058	90 397	57 239
DATE OF END OF FISCAL YEAR . . . . .	4/30	12/31	12/31	6/30	12/31	12/31	4/30	12/31
GENERAL REVENUE . . . . .	8 697	10 003	4 473	13 973	947 590	8 286	12 749	7 936
INTERGOVERNMENTAL REVENUE . . . . .	1 640	1 910	1 096	1 915	270 416	1 764	4 924	1 303
FROM STATE GOVERNMENT . . . . .	1 299	1 455	961	1 089	104 592	1 233	1 892	1 078
FROM FEDERAL GOVERNMENT . . . . .	329	428	135	826	126 175	531	2 942	212
FROM LOCAL GOVERNMENTS . . . . .	12	27	-	-	39 649	-	90	13
GENERAL REVENUE FROM OWN SOURCES . . . . .	7 057	8 093	3 377	12 058	677 174	6 522	7 826	6 633
TAXES . . . . .	5 464	7 151	3 035	4 205	556 569	5 852	5 902	5 653
PROPERTY . . . . .	1 980	4 427	1 326	1 688	341 545	3 712	2 238	2 785
GENERAL SALES AND GROSS RECEIPTS . . . . .	1 724	2 301	1 266	1 815	69 717	1 444	2 997	2 206
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	1 122	28	13	537	96 220	-	471	23
OTHER . . . . .	639	395	431	165	49 087	696	276	668
CURRENT CHARGES . . . . .	861	599	200	7 315	72 942	330	691	460
MISCELLANEOUS . . . . .	732	343	143	538	47 663	339	1 152	520
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	6 416	9 374	3 745	13 104	900 602	5 704	10 734	7 846
CAPITAL OUTLAY . . . . .	755	1 935	314	793	143 485	147	1 586	1 280
OTHER . . . . .	5 662	7 439	3 432	12 312	757 117	5 558	9 147	6 566
EDUCATION . . . . .	-	-	-	-	22 004	-	521	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	521	-
HIGHWAYS . . . . .	1 567	1 690	752	449	65 728	828	1 607	1 400
OTHER THAN CAPITAL OUTLAY . . . . .	1 034	1 389	497	240	45 093	700	850	875
PUBLIC WELFARE . . . . .	-	-	-	-	10 868	-	-	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	7 141	9 699	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	6 912	9 641	-	-	-
HEALTH . . . . .	84	71	-	-	32 746	114	-	83
POLICE PROTECTION . . . . .	1 317	1 909	885	1 306	215 630	1 473	1 720	1 371
FIRE PROTECTION . . . . .	938	1 563	741	1 016	72 466	1 026	1 820	1 047
SEWERAGE . . . . .	-	142	105	134	20 015	126	532	301
OTHER THAN CAPITAL OUTLAY . . . . .	-	130	105	129	12 338	50	96	151
SANITATION OTHER THAN SEWERAGE . . . . .	156	515	311	140	51 691	298	166	547
PARKS AND RECREATION . . . . .	-	1 315	241	-	7 838	89	213	130
HOUSING AND URBAN RENEWAL . . . . .	-	-	-	19	13 489	-	87	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	19	8 288	-	87	-
LIBRARIES . . . . .	766	309	138	291	15 769	178	613	267
FINANCIAL ADMINISTRATION . . . . .	173	213	92	136	12 271	180	246	130
GENERAL CONTROL . . . . .	298	424	103	316	8 860	263	498	299
GENERAL PUBLIC BUILDINGS . . . . .	99	310	23	56	68 717	24	102	165
OTHER THAN CAPITAL OUTLAY . . . . .	50	89	23	48	12 801	24	97	69
INTEREST ON GENERAL DEBT . . . . .	111	150	107	426	42 764	170	767	175
ALL OTHER . . . . .	907	745	247	1 74	230 047	936	1 840	1 931
WATER SUPPLY I. . . . .	1 601	1 502	964	-	70 873	2 035	2 374	1 555
WATER SUPPLY E. . . . .	2 370	1 390	977	-	66 522	1 907	3 550	1 376
CURRENT OPERATION . . . . .	949	870	903	-	43 141	1 643	1 162	1 217
CAPITAL OUTLAY . . . . .	1 232	521	15	-	15 378	174	2 167	61
INTEREST ON DEBT . . . . .	189	-	59	-	8 003	90	221	98
OTHER UTILITY REVENUE . . . . .	-	T 220	-	-	-	-	(T) 185	-
OTHER UTILITY EXPENDITURE . . . . .	-	290	-	-	-	-	296	-
CURRENT OPERATION . . . . .	-	290	-	-	-	-	90	-
CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	195	-
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	11	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	3 682	5 558	2 461	8 328	622 473	3 937	5 420	4 006
GROSS DEBT OUTSTANDING . . . . .	7 584	7 362	4 355	9 459	1 387 359	4 710	24 152	7 030
LONG-TERM . . . . .	7 584	7 162	4 355	9 214	1 125 875	4 710	24 152	7 030
FULL FAITH AND CREDIT . . . . .	3 409	1 832	2 845	8 429	619 046	1 400	9 026	3 345
UTILITY DEBT ONLY . . . . .	1 080	-	980	-	55	-	-	-
NONGUARANTEED . . . . .	4 175	5 330	1 510	785	506 829	3 310	15 126	3 685
UTILITY DEBT ONLY . . . . .	3 370	3 155	1 510	-	185 048	1 640	8 905	2 860
SHORT-TERM . . . . .	-	200	-	245	261 484	-	-	-
LONG-TERM DEBT ISSUED . . . . .	159	4 291	-	1 907	71 378	-	8 030	825
LONG-TERM DEBT RETIRED . . . . .	644	263	315	1 510	54 128	430	906	348
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	265	684	293	209	43 969	348	606	379

Note See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power S., gas supply G., transit system T.

- Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	ILLINOIS--Continued							
	Kankakee St. Louis	Elgin	Evanston	Joliet	Oak Lawn	Oak Park	Peoria	Rockford
POPULATION: 1970 . . . . .	69 996	55 691	79 409	78 887	60 305	62 511	126 963	147 370
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE . . . . .	23 247	7 542	14 457	11 245	8 802	11 323	20 415	22 257
INTERGOVERNMENTAL REVENUE . . . . .	16 361	1 798	2 156	2 815	1 295	1 420	3 895	6 585
FROM STATE GOVERNMENT . . . . .	1 549	1 124	1 676	2 009	1 109	1 227	2 463	3 071
FROM FEDERAL GOVERNMENT . . . . .	14 812	582	386	806	186	177	1 405	3 191
FROM LOCAL GOVERNMENTS . . . . .	-	93	94	-	-	16	27	323
GENERAL REVENUE FROM OWN SOURCES . . . . .	6 886	5 744	12 301	8 430	7 507	9 904	16 521	15 672
TAXES . . . . .	5 118	4 756	10 742	6 595	4 770	7 935	14 042	12 884
PROPERTY . . . . .	2 805	2 435	6 543	3 142	2 213	4 898	8 655	6 803
GENERAL SALES AND GROSS RECEIPTS . . . . .	1 073	1 985	1 756	2 768	1 935	1 497	4 735	4 778
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	871	20	1 536	41	15	1 007	230	53
OTHER . . . . .	369	316	906	644	607	534	422	1 250
CURRENT CHARGES . . . . .	1 491	446	681	1 342	641	1 370	807	972
MISCELLANEOUS . . . . .	277	542	878	493	2 096	599	1 672	1 816
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	21 824	5 482	13 020	10 409	7 115	10 306	18 297	21 823
CAPITAL OUTLAY . . . . .	3 467	536	1 086	1 546	1 158	2 042	2 925	4 057
OTHER . . . . .	18 356	4 946	11 934	8 863	5 957	8 264	15 372	17 766
EDUCATION . . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	1 811	695	1 237	2 498	734	2 634	3 232	3 340
OTHER THAN CAPITAL OUTLAY . . . . .	1 257	418	654	1 173	627	990	1 162	1 353
PUBLIC WELFARE . . . . .	-	-	-	-	101	7	-	5
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	359	577
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	349	570
HEALTH . . . . .	-	59	625	-	-	-	652	59
POLICE PROTECTION . . . . .	1 437	1 081	2 444	2 188	1 622	1 634	3 835	3 667
FIRE PROTECTION . . . . .	1 327	885	1 327	1 731	1 012	1 251	2 815	2 830
SEWERAGE . . . . .	713	58	96	485	302	91	565	309
OTHER THAN CAPITAL OUTLAY . . . . .	713	42	96	485	302	91	172	300
SANITATION OTHER THAN SEWERAGE . . . . .	400	283	1 028	466	584	612	1 476	1 260
PARKS AND RECREATION . . . . .	-	455	1 721	-	-	461	36	261
HOUSING AND URBAN RENEWAL . . . . .	2 862	8	-	-	-	-	97	1 965
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	96	722
LIBRARIES . . . . .	184	-	735	333	559	570	976	1 222
FINANCIAL ADMINISTRATION . . . . .	279	334	211	150	200	234	229	254
GENERAL CONTROL . . . . .	251	169	298	189	241	496	514	1 048
GENERAL PUBLIC BUILDINGS . . . . .	269	155	244	436	81	-	410	107
OTHER THAN CAPITAL OUTLAY . . . . .	269	121	243	436	77	-	396	63
INTEREST ON GENERAL DEBT . . . . .	764	160	308	198	287	898	262	619
ALL OTHER . . . . .	11 527	1 141	2 748	1 733	1 392	1 218	2 839	4 291
WATER SUPPLY REVENUE . . . . .	-	1 076	2 334	2 922	1 574	1 259	-	2 044
WATER SUPPLY EXPENDITURE . . . . .	-	852	1 129	2 204	1 511	1 236	-	1 447
CURRENT OPERATION . . . . .	-	499	795	1 137	1 370	1 193	-	1 325
CAPITAL OUTLAY . . . . .	-	268	176	676	57	18	-	-
INTEREST ON DEBT . . . . .	-	85	159	391	84	26	-	122
OTHER UTILITY REVENUE . . . . .	-	1 167	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE . . . . .	-	235	-	-	-	-	-	-
CURRENT OPERATION . . . . .	-	222	-	-	-	-	-	-
CAPITAL OUTLAY . . . . .	-	6	-	-	-	-	-	-
INTEREST ON DEBT . . . . .	-	8	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . . . .	11 000	3 499	8 832	5 779	3 647	5 526	10 515	11 263
GROSS DEBT OUTSTANDING . . . . .	15 889	6 627	13 182	24 822	4 504	17 353	7 821	14 884
LONG-TERM . . . . .	15 188	6 627	10 652	22 897	4 504	16 378	7 087	10 459
FULL FAITH AND CREDIT . . . . .	3 866	4 177	1 516	150	61	7 379	3 432	3 677
UTILITY DEBT ONLY . . . . .	-	175	-	-	-	-	-	159
NONGUARANTEED . . . . .	11 322	2 450	9 137	22 747	4 443	9 000	3 655	6 782
UTILITY DEBT ONLY . . . . .	-	2 120	5 820	16 841	1 971	760	-	2 774
SHORT-TERM . . . . .	701	-	2 530	1 925	-	975	734	4 425
LONG-TERM DEBT ISSUED . . . . .	475	-	844	7 150	-	122	215	350
LONG-TERM DEBT RETIRED . . . . .	1 137	452	598	696	804	616	578	1 445
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	308	366	561	25	165	578	1 079	1 091

Note See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power E., gas supply G., transit system T.

- Represents zero or rounds to zero.

**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued**

(Dollar amounts in thousands)

Item	ILLINOIS—Continued				INDIANA			
	Rock Island	Skokie	Springfield	Waukegan	Anderson	Evansville	Fort Wayne	Gary
POPULATION: 1970 . . . . .	50 166	6,927	91 753	65 269	70 787	138 764	178 021	175 415
DATE OF END OF FISCAL YEAR . . . . .	3/31	4/30	2/28	4/30	12/31	12/31	12/31	12/31
GENERAL REVENUE . . . . .	12 728	10 605	18 974	10 771	9 541	29 584	29 833	39 194
INTERGOVERNMENTAL REVENUE . . . . .	4 904	1 816	5 644	2 469	1 280	9 680	7 415	15 368
FROM STATE GOVERNMENT . . . . .	1 576	1 335	1 977	1 506	1 900	7 946	4 693	3 876
FROM FEDERAL GOVERNMENT . . . . .	3 329	481	3 360	943	380	1 693	2 722	11 372
FROM LOCAL GOVERNMENTS . . . . .	-	-	318	21	-	41	-	119
GENERAL REVENUE FROM OWN SOURCES . . . . .	7 824	8 789	13 330	8 301	8 261	19 903	22 418	23 827
TAXES . . . . .	4 737	7 766	8 826	7 295	6 228	14 205	15 512	22 380
PROPERTY . . . . .	3 388	4 007	4 427	4 315	6 226	14 048	15 371	22 183
GENERAL SALES AND GROSS RECEIPTS . . . . .	1 095	3 031	4 005	2 422	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	15	34	87	25	-	-	-	-
OTHER . . . . .	240	694	307	533	2	157	141	197
CURRENT CHARGES . . . . .	2 290	96	1 974	267	1 607	4 484	5 006	392
MISCELLANEOUS . . . . .	797	928	2 530	739	426	1 214	1 900	1 055
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	11 839	9 094	13 313	7 589	9 418	21 065	25 687	33 194
CAPITAL OUTLAY . . . . .	4 155	629	2 088	1 124	1 677	4 283	5 040	2 759
OTHER . . . . .	7 684	8 465	11 225	6 465	7 741	16 702	20 647	30 435
EDUCATION . . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	2 450	1 108	2 747	1 504	1 302	3 312	2 861	2 620
OTHER THAN CAPITAL OUTLAY . . . . .	1 135	643	1 740	1 323	918	2 010	1 830	2 101
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	57	211	324	84	73	323	357	587
POLICE PROTECTION . . . . .	1 073	2 058	1 962	1 893	1 560	2 612	3 855	5 114
FIRE PROTECTION . . . . .	867	1 789	1 635	1 372	1 641	2 627	3 125	3 290
SEWERAGE . . . . .	1 924	-	605	307	750	1 041	3 822	1 365
OTHER THAN CAPITAL OUTLAY . . . . .	281	-	288	233	646	1 041	2 299	1 009
SANITATION OTHER THAN SEWERAGE . . . . .	348	703	-	818	519	694	1 066	1 160
PARKS AND RECREATION . . . . .	561	-	640	28	573	1 511	3 489	1 418
HOUSING AND URBAN RENEWAL . . . . .	-	-	201	-	963	2 743	1 776	2 306
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	12	-	134	483	147	1 023
LIBRARIES . . . . .	286	722	857	423	-	571	-	-
FINANCIAL ADMINISTRATION . . . . .	249	195	386	54	446	547	1 215	172
GENERAL CONTROL . . . . .	186	626	554	295	238	286	207	829
GENERAL PUBLIC BUILDINGS . . . . .	56	180	190	161	38	696	202	168
OTHER THAN CAPITAL OUTLAY . . . . .	56	180	190	77	38	696	202	165
INTEREST ON GENERAL DEBT . . . . .	303	333	615	163	554	2 334	641	2 242
ALL OTHER . . . . .	3 480	1 168	2 599	488	759	1 769	3 071	11 844
WATER SUPPLY REVENUE . . . . .	970	1 813	2 773	2 016	1 868	3 141	4 607	-
WATER SUPPLY EXPENDITURE . . . . .	657	1 419	3 842	1 281	1 693	4 257	3 862	-
CURRENT OPERATION . . . . .	518	1 282	2 373	898	1 187	2 410	3 019	-
CAPITAL OUTLAY . . . . .	16	104	1 233	122	123	1 676	486	-
INTEREST ON DEBT . . . . .	123	33	237	261	383	171	357	-
OTHER UTILITY REVENUE . . . . .	-	-	11 000	-	11 7457	T 333	(E) 7 168	-
OTHER UTILITY EXPENDITURE . . . . .	-	-	21 319	-	6 453	341	6 845	-
CURRENT OPERATION . . . . .	-	-	11 633	-	5 950	341	5 797	-
CAPITAL OUTLAY . . . . .	-	-	7 419	-	503	-	1 049	-
INTEREST ON BT . . . . .	-	-	2 268	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	4 111	5 928	13 024	4 904	6 365	10 966	17 107	15 702
GROSS DEBT OUTSTANDING . . . . .	11 487	4 911	83 277	9 295	20 968	43 824	22 221	33 497
LONG-TERM . . . . .	10 502	4 911	83 277	9 295	20 968	36 526	20 536	33 200
FULL FAITH AND CREDIT . . . . .	3 250	3 275	-	1 215	3 105	22 894	5 145	28 283
UTILITY DEBT ONLY . . . . .	-	-	260	-	-	4 949	-	-
NONGUARANTEED . . . . .	7 252	1 636	83 277	8 080	17 863	13 632	15 391	4 917
UTILITY DEBT ONLY . . . . .	2 815	750	66 120	7 090	8 248	-	7 408	-
SHORT-TERM . . . . .	985	-	-	-	-	7 298	1 685	297
LONG-TERM DEBT ISSUED . . . . .	20	219	4 200	310	-	200	315	89
LONG-TERM DEBT RETIRED . . . . .	885	986	3 131	511	644	1 436	1 282	2 731
EXHIBIT I CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	524	356	943	612	634	1 089	1 649	1 419

Note See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E), gas supply (G), transit system (T).

\* Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	INDIANA--Continued						IOWA		
	Hammond	Indianapolis	Muncie	South Bend	Terre Haute	Cedar Rapids	Council Bluffs	Davenport	
POPULATION: 1970 . . . . .	107 888	744 743	69 082	125 580	70 335	110 642	60 348	98 469	
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	12/31	12/31	12/31	3/31	
GENERAL REVENUE, . . . . .	16 663	197 073	10 538	28 995	11 240	23 974	9 228	16 270	
INTERGOVERNMENTAL REVENUE, . . . . .	3 014	68 450	3 005	11 917	3 282	7 999	3 275	5 877	
FROM STATE GOVERNMENT, . . . . .	2 133	45 338	2 137	5 466	1 447	4 388	1 680	2 299	
FROM FEDERAL GOVERNMENT, . . . . .	881	22 925	694	6 450	1 819	3 493	1 539	3 442	
FROM LOCAL GOVERNMENTS, . . . . .	-	187	174	-	15	116	56	136	
GENERAL REVENUE FROM OWN SOURCES . . . . .	13 649	128 623	7 532	17 078	7 959	15 975	5 953	10 393	
TAXES, . . . . .	12 812	95 308	6 442	12 354	5 700	11 724	3 492	7 266	
PROPERTY . . . . .	12 723	91 920	6 398	12 242	5 700	11 429	3 298	6 824	
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	636	-	-	-	-	-	-	
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	-	2 752	44	111	-	-	294	167	442
OTHER, . . . . .	89	-	-	-	-	-	-	-	
CURRENT CHARGES, . . . . .	405	23 921	805	3 418	1 718	3 293	1 646	2 295	
MISCELLANEOUS, . . . . .	433	9 394	286	1 306	541	959	814	832	
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	20 115	206 593	9 772	22 191	10 103	20 279	12 213	13 624	
CAPITAL OUTLAY, . . . . .	6 990	43 074	2 145	5 115	2 433	6 135	6 286	3 511	
OTHER . . . . .	13 125	163 519	7 627	17 076	7 670	14 144	5 926	10 113	
EDUCATION, . . . . .	-	1 127	-	-	-	-	-	-	
OTHER THAN CAPITAL OUTLAY, . . . . .	-	1 127	-	-	-	-	-	-	
HIGHWAYS, . . . . .	2 589	25 837	1 128	1 839	870	3 396	1 519	2 761	
OTHER THAN CAPITAL OUTLAY, . . . . .	1 863	11 636	771	1 696	862	2 111	598	1 805	
PUBLIC WELFARE, . . . . .	-	29 532	-	-	-	-	-	-	
CASH ASSISTANCE PAYMENTS, . . . . .	-	20 732	-	-	-	-	-	-	
HOSPITALS, . . . . .	-	21 471	-	-	-	-	-	-	
OTHER THAN CAPITAL OUTLAY, . . . . .	-	18 977	-	-	-	-	-	-	
HEALTH, . . . . .	149	6 582	1	-	-	-	35	96	21
POLICE PROTECTION, . . . . .	2 864	19 707	1 491	3 139	974	2 164	919	1 814	
FIRE PROTECTION, . . . . .	2 405	11 062	1 320	2 790	1 191	1 594	1 373	1 485	
SEWERAGE, . . . . .	7 356	9 465	950	1 927	2 340	2 387	2 479	2 632	
OTHER THAN CAPITAL OUTLAY, . . . . .	1 276	5 985	682	1 085	702	1 154	511	485	
SANITATION OTHER THAN SEWERAGE, . . . . .	1 022	4 603	1 369	272	224	1 061	771	771	
PARKS AND RECREATION, . . . . .	1 109	17 524	288	1 768	357	1 324	691	1 002	
HOUSING AND URBAN RENEWAL, . . . . .	113	3 599	-	4 471	751	1 104	2 645	-	
OTHER THAN CAPITAL OUTLAY, . . . . .	113	2 359	-	1 022	75	1 104	121	-	
LIBRARIES, . . . . .	-	-	-	-	-	472	257	405	
FINANCIAL ADMINISTRATION, . . . . .	609	3 931	46	312	491	190	165	124	
GENERAL CONTROL, . . . . .	379	7 586	167	138	297	991	268	494	
GENERAL PUBLIC BUILDINGS, . . . . .	99	2 285	73	106	56	203	74	99	
OTHER THAN CAPITAL OUTLAY, . . . . .	99	2 285	24	106	56	194	74	99	
INTEREST ON GENERAL DEBT, . . . . .	757	11 004	976	1 805	2 109	792	534	629	
ALL OTHER, . . . . .	665	31 278	1 962	3 626	443	4 566	424	1 388	
WATER SUPPLY REVENUE, . . . . .	1 829	-	-	1 611	-	2 384	1 381	-	
WATER SUPPLY EXPENDITURE, . . . . .	1 927	-	-	1 787	-	1 951	1 355	-	
CURRENT OPERATION, . . . . .	1 659	-	-	1 158	-	1 572	806	-	
CAPITAL OUTLAY, . . . . .	-	-	-	559	-	380	511	-	
INTEREST ON DEBT, . . . . .	268	-	-	70	-	-	38	-	
OTHER UTILITY REVENUE, . . . . .	-	-	-	-	(T)159	(T)325	-	-	
OTHER UTILITY EXPENDITURE, . . . . .	-	-	-	-	366	450	-	-	
CURRENT OPERATION, . . . . .	-	-	-	-	366	450	-	-	
CAPITAL OUTLAY, . . . . .	-	-	-	-	-	-	-	-	
INTEREST ON DEBT, . . . . .	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURE FOR PERSONAL SERVICES, . .	8 080	67 656	4 638	13 636	4 273	9 368	3 871	6 542	
GROSS DEBT OUTSTANDING, . . . . .	35 314	261 008	11 085	37 313	20 854	15 400	16 641	14 285	
LONG-TERM, . . . . .	35 314	259 698	11 085	23 709	19 794	15 400	10 972	14 285	
FULL FAITH AND CREDIT, . . . . .	28 949	255 483	8 185	13 894	8 304	14 030	6 987	8 935	
UTILITY DEBT ONLY, . . . . .	6 365	4 215	2 900	9 815	11 490	1 370	3 985	5 350	
NONGUARANTEED, . . . . .	6 365	-	-	1 895	-	-	986	-	
UTILITY DEBT ONLY, . . . . .	-	1 310	-	13 604	1 060	-	5 669	-	
SHORT-TERM, . . . . .	-	-	-	-	-	-	-	-	
LONG-TERM DEBT ISSUED, . . . . .	5 850	32 599	650	4 400	-	-	2 850	-	
LONG-TERM DEBT RETIRED, . . . . .	1 508	9 582	540	1 155	514	2 319	1 379	863	
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS, . . . . .	1 094	5 341	476	1 575	898	639	361	683	

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T).

- Represents zero or rounds to zero.

**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued**

(Dollar amounts in thousands)

Item	IOWA—Continued					KANSAS		
	Dos Moines	Dubuque	Sioux City	Waterloo	Kansas City	Overland Park	Topeka	Wichita
POPULATION: 1970 . . . . .	201 404	62 309	85 925	75 533	168 213	79 034	125 011	276 554
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE . . . . .	44 930	10 023	16 993	18 964	39 679	6 750	23 174	69 714
INTERGOVERNMENTAL REVENUE . . . . .	13 150	3 047	6 121	9 376	17 453	1 763	3 820	30 317
FROM STATE GOVERNMENT . . . . .	7 017	2 120	2 521	2 548	4 036	1 538	2 488	10 123
FROM FEDERAL GOVERNMENT . . . . .	6 133	831	3 599	6 598	11 674	225	1 015	20 194
FROM LOCAL GOVERNMENTS . . . . .	-	96	-	230	941	-	318	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	31 780	6 975	10 873	9 588	22 225	4 987	19 354	39 397
TAXES . . . . .	19 472	4 558	7 046	6 814	15 419	2 952	11 266	22 289
PROPERTY . . . . .	18 232	4 393	6 493	6 589	14 345	2 017	8 151	18 998
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	1 999	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	637	-	369	-	475	595	852	2 462
OTHER . . . . .	604	165	184	225	600	340	263	826
CURRENT CHARGES . . . . .	8 239	1 648	2 247	1 445	2 480	330	3 932	9 640
MISCELLANEOUS . . . . .	4 068	769	1 580	1 329	4 326	1 705	4 156	7 468
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	43 980	8 117	16 499	20 877	40 848	6 060	23 058	63 199
CAPITAL OUTLAY . . . . .	7 251	1 529	5 034	10 557	16 202	2 210	5 872	22 010
OTHER . . . . .	36 729	6 588	11 466	10 319	21 646	3 850	17 186	41 189
EDUCATION . . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	8 624	1 543	5 147	2 405	5 951	1 147	3 020	12 606
OTHER THAN CAPITAL OUTLAY . . . . .	4 763	826	1 690	1 106	620	784	2 732	2 083
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	12	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	12	-	-	-
HEALTH . . . . .	878	136	575	153	379	41	1 344	1 098
POLICE PROTECTION . . . . .	6 111	918	1 352	1 531	4 718	1 052	3 602	5 027
FIRE PROTECTION . . . . .	4 309	1 003	1 355	1 255	3 887	2	2 402	4 215
SEWERAGE . . . . .	3 580	1 006	1 332	4 783	3 181	47	1 659	4 908
OTHER THAN CAPITAL OUTLAY . . . . .	2 318	749	492	708	1 015	-	631	933
SANITATION OTHER THAN SEWERAGE . . . . .	2 350	452	338	396	1 359	-	1 461	1 534
PARKS AND RECREATION . . . . .	2 758	630	1 011	932	2 338	1 861	1 205	2 184
HOUSING AND URBAN RENEWAL . . . . .	921	401	1 779	2 238	3 497	-	3 192	10 511
OTHER THAN CAPITAL OUTLAY . . . . .	914	132	1 513	349	1 228	-	235	4 847
LIBRARIES . . . . .	1 057	234	450	315	-	-	-	1 068
FINANCIAL ADMINISTRATION . . . . .	562	97	169	107	180	190	294	985
GENERAL CONTROL . . . . .	1 770	405	480	358	930	258	261	806
GENERAL PUBLIC BUILDINGS . . . . .	688	38	128	143	5 059	41	464	319
OTHER THAN CAPITAL OUTLAY . . . . .	457	33	128	143	410	41	198	319
INTEREST ON GENERAL DEBT . . . . .	1 937	414	1 073	835	3 328	823	1 855	2 657
ALL OTHER . . . . .	8 466	839	1 302	5 425	6 029	538	2 299	15 200
WATER SUPPLY REVENUE . . . . .	3 850	1 219	1 457	1 247	-	-	3 190	6 251
WATER SUPPLY EXPENDITURE . . . . .	4 149	1 176	2 237	1 244	-	-	3 091	5 411
CURRENT OPERATION . . . . .	3 661	814	894	833	-	-	2 183	2 284
CAPITAL OUTLAY . . . . .	489	341	1 170	411	-	-	513	1 361
INTEREST ON DEBT . . . . .	-	21	174	-	-	-	395	1 766
OTHER UTILITY REVENUE . . . . .	-	-	1 432	-	-	-	-	T 545
OTHER UTILITY EXPENDITURE . . . . .	-	-	550	-	-	-	-	876
CURRENT OPERATION . . . . .	-	-	426	-	-	-	-	884
CAPITAL OUTLAY . . . . .	-	-	114	-	-	-	-	-
INTEREST ON DEBT . . . . .	-	-	10	-	-	-	-	22
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	21 434	4 599	7 610	6 459	12 324	1 696	10 836	25 526
GROSS DEBT OUTSTANDING . . . . .	58 790	12 781	36 351	25 818	67 797	16 816	50 169	156 011
LONG-TERM . . . . .	57 550	11 056	34 683	19 458	50 725	15 374	45 870	142 753
FULL FAITH AND CREDIT . . . . .	43 090	9 042	7 357	18 488	22 220	6 384	27 552	57 193
UTILITY DEBT ONLY . . . . .	-	-	-	-	-	-	-	60
NONGUARANTEED . . . . .	14 460	5 014	27 326	970	28 505	8 990	18 318	85 560
UTILITY DEBT ONLY . . . . .	-	531	3 020	-	-	-	3 690	50 740
SHORT-TERM . . . . .	1 240	1 725	1 667	6 360	16 572	1 442	4 299	13 258
LONG-TERM DEBT ISSUED . . . . .	5 819	1 030	6 740	2 590	2 350	888	4 810	19 605
LONG-TERM DEBT RETIRED . . . . .	4 919	1 044	1 447	1 806	2 797	886	3 476	9 773
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	1 531	601	886	306	695	98	448	2 835

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power E, gas supply G, transit system T.

\* Represents zero or rounds to zero.

**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued**

(Dollar amounts in thousands)

Item	KENTUCKY					LOUISIANA		
	Covington	Lexington	Louisville	Owensboro	Baton Rouge	Lafayette	Lake Charles	Monroe
POPULATION: 1970 . . . . .	52 535	108 137	361 958	50 329	271 922	68 908	77 998	56 374
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	6/30	5/31	12/31	10/31	9/30	4/25
GENERAL REVENUE . . . . .	8 449	23 176	110 266	18 341	54 025	8 861	11 062	9 236
INTERGOVERNMENTAL REVENUE . . . . .	2 268	3 535	37 756	2 167	11 367	1 075	2 363	2 511
FROM STATE GOVERNMENT . . . . .	240	276	2 841	283	4 127	735	840	765
FROM FEDERAL GOVERNMENT . . . . .	2 005	3 246	32 854	1 638	7 225	327	1 457	1 576
FROM LOCAL GOVERNMENTS . . . . .	23	12	2 061	46	16	13	65	170
GENERAL REVENUE FROM OWN SOURCES . . . . .	6 181	19 641	72 510	16 174	42 658	7 787	8 699	6 725
TAXES . . . . .	5 250	15 346	40 663	3 544	35 199	4 949	7 273	4 185
PROPERTY . . . . .	1 706	5 907	14 595	1 759	11 784	1 430	3 170	2 388
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	19 328	2 557	2 242	1 109
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	216	300	1 683	240	1 092	196	1 156	58
OTHER . . . . .	3 328	9 139	24 386	1 545	2 995	766	705	630
CURRENT CHARGES . . . . .	739	2 159	18 419	11 632	3 030	1 604	129	1 613
MISCELLANEOUS . . . . .	192	2 136	13 428	999	4 429	1 233	1 297	926
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	7 127	23 149	106 911	15 709	54 970	8 593	15 706	10 681
CAPITAL OUTLAY . . . . .	1 013	4 787	43 891	798	16 083	2 400	9 494	1 541
OTHER . . . . .	6 114	18 362	63 020	14 911	38 887	6 193	6 212	9 140
EDUCATION . . . . .	-	-	1 167	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	1 167	-	-	-	-	-
HIGHWAYS . . . . .	244	1 062	3 934	902	8 644	1 937	1 059	759
OTHER THAN CAPITAL OUTLAY . . . . .	244	944	2 177	749	4 203	372	655	251
PUBLIC WELFARE . . . . .	-	199	21	89	42	-	-	5
CASE ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	4 081	9 568	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	4 056	9 131	-	-	-	-
HEALTH . . . . .	-	246	1 076	136	2 463	-	-	174
POLICE PROTECTION . . . . .	1 399	3 054	13 812	971	6 963	884	730	1 181
FIRE PROTECTION . . . . .	1 537	2 826	6 783	937	3 457	1 020	1 065	1 134
SEWERAGE . . . . .	65	3 234	25 348	285	4 370	665	1 253	330
OTHER THAN CAPITAL OUTLAY . . . . .	65	785	3 378	285	1 197	665	508	284
SANITATION OTHER THAN SEWERAGE . . . . .	742	1 860	4 907	905	3 549	594	674	1 980
PARKS AND RECREATION . . . . .	164	870	8 892	387	2 206	788	8 128	1 487
HOUSING AND URBAN RENEWAL . . . . .	1 426	2 877	18 834	235	75	-	148	-
OTHER THAN CAPITAL OUTLAY . . . . .	515	1 060	5 335	221	75	-	6	-
LIBRARIES . . . . .	-	259	2 051	92	699	-	116	-
FINANCIAL ADMINISTRATION . . . . .	278	444	1 552	231	1 741	210	162	195
GENERAL CONTROL . . . . .	237	514	1 703	234	5 302	231	348	777
GENERAL PUBLIC BUILDINGS . . . . .	264	299	718	-	500	52	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	264	298	673	-	441	52	-	-
INTEREST ON GENERAL DEBT . . . . .	291	1 770	7 964	482	6 418	911	1 151	1 041
ALL OTHER . . . . .	478	3 630	4 066	253	8 542	1 301	872	1 619
WATER SUPPLY REVENUE . . . . .	937	-	15 357	1 134	-	1 599	-	1 211
WATER SUPPLY EXPENDITURE . . . . .	693	-	22 903	700	-	2 053	-	667
CURRENT OPERATION . . . . .	629	-	9 683	674	-	1 197	-	667
CAPITAL OUTLAY . . . . .	2	-	10 895	-	-	-	-	-
INTEREST ON DEBT . . . . .	61	-	2 325	26	-	855	-	-
OTHER UTILITY REVENUE . . . . .	-	-	-	6 708	1736	8 964	1147	* 9 729
OTHER UTILITY EXPENDITURE . . . . .	-	-	-	8 705	1 145	5 586	175	* 9 512
CURRENT OPERATION . . . . .	-	-	-	4 305	737	3 396	174	3 305
CAPITAL OUTLAY . . . . .	-	-	-	4 400	408	1 335	1	4 526
INTEREST ON DEBT . . . . .	-	-	-	-	-	855	-	1 681
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	4 622	10 544	38 586	10 810	22 558	5 808	2 980	6 076
GROSS DEBT OUTSTANDING . . . . .	10 104	40 623	254 924	90 463	128 965	63 341	26 422	70 866
LONG-TERM . . . . .	10 104	31 508	201 135	89 286	128 065	63 341	26 422	70 866
FULL FAITH AND CREDIT . . . . .	6 269	135	45 659	-	94 837	19 465	24 335	25 208
UTILITY DEBT ONLY . . . . .	-	-	-	-	-	136	-	-
NONGUARANTEED . . . . .	3 835	31 373	155 476	89 286	33 228	43 876	2 087	45 658
UTILITY DEBT ONLY . . . . .	1 242	-	46 954	75 517	41 922	-	-	43 990
SHORT-TERM . . . . .	-	9 115	53 789	1 177	900	-	-	-
LONG-TERM DEBT ISSUED . . . . .	800	791	1 500	2 090	540	-	1 000	5 340
LONG-TERM DEBT RETIRED . . . . .	334	2 136	4 217	1 919	5 469	2 004	1 159	2 661
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	819	821	2 621	364	2 447	220	157	127

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E), gas supply (G), transit system (T). Two or more utilities are indicated by an asterisk (\*).

\* Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	LOUISIANA--Continued		PORTLAND	MARYLAND	MASSACHUSETTS			
	NEW ORLEANS	SHREVEPORT			ARLINGTON TOWN	BOSTON	BROCKTON	BUCKLINE TOWN
POPULATION: 1970 . . . . .	593 471	182 064	65 116	905 759	53 524	641 071	89 040	58 689
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	6/30	12/31	12/31	12/31	12/31
GENERAL REVENUE . . . . .	163 882	28 489	31 381	863 605	22 445	529 705	50 458	35 641
INTERGOVERNMENTAL REVENUE . . . . .	54 856	5 865	7 130	528 503	2 829	160 889	14 309	3 129
FROM STATE GOVERNMENT . . . . .	22 771	2 139	5 471	419 409	2 262	117 090	11 004	1 806
FROM FEDERAL GOVERNMENT . . . . .	31 968	3 668	1 602	107 588	549	39 231	3 293	1 323
FROM LOCAL GOVERNMENTS . . . . .	117	58	58	1 506	18	4 568	13	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	109 026	22 625	24 251	335 102	19 616	368 816	36 149	32 512
TAXES . . . . .	71 170	17 833	20 941	244 705	18 821	307 283	32 867	31 022
PROPERTY . . . . .	26 530	9 586	20 618	177 555	18 794	303 601	32 649	30 957
GENERAL SALES AND GROSS RECEIPTS . . . . .	30 576	5 793	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	8 157	917	-	19 485	-	-	-	-
OTHER . . . . .	5 907	1 537	323	47 665	27	3 682	217	65
CURRENT CHARGES . . . . .	26 759	2 494	2 681	39 382	513	51 667	2 821	872
MISCELLANEOUS . . . . .	11 097	2 297	629	51 015	282	9 866	461	619
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	142 887	27 898	33 050	730 168	21 991	549 854	44 303	36 964
CAPITAL OUTLAY . . . . .	26 726	7 561	4 710	118 807	643	81 310	3 659	5 835
OTHER . . . . .	116 161	20 337	28 340	611 361	21 348	468 544	40 644	31 129
EDUCATION . . . . .	1 347	-	11 901	225 190	10 343	157 879	21 683	15 434
OTHER THAN CAPITAL OUTLAY . . . . .	1 347	-	11 652	193 542	10 308	123 885	20 858	11 886
HIGHWAYS . . . . .	7 028	5 495	2 381	55 678	1 736	14 035	1 690	2 180
OTHER THAN CAPITAL OUTLAY . . . . .	4 983	2 035	1 434	17 446	1 270	8 356	1 237	1 910
PUBLIC WELFARE . . . . .	1 923	-	436	142 523	212	7 650	1 267	507
CASH ASSISTANCE PAYMENTS . . . . .	-	-	4	108 967	-	4 589	-	-
HOSPITALS . . . . .	-	-	1 320	30 542	56	72 700	52	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	1 277	28 629	56	56 620	52	-
HEALTH . . . . .	6 018	15	370	19 057	156	5 201	239	518
POLICE PROTECTION . . . . .	18 974	4 663	2 295	56 638	1 478	51 039	2 807	2 368
FIRE PROTECTION . . . . .	10 213	3 605	2 346	30 237	1 627	31 660	2 971	2 870
SEWERAGE . . . . .	11 157	1 535	465	13 158	258	4 692	2 031	536
OTHER THAN CAPITAL OUTLAY . . . . .	7 169	505	69	7 885	258	3 708	1 021	243
SANITATION OTHER THAN SEWERAGE . . . . .	5 374	3 559	566	17 145	622	11 672	877	1 045
PARKS AND RECREATION . . . . .	12 608	2 111	1 334	21 726	582	16 673	1 921	2 166
HOUSING AND URBAN RENEWAL . . . . .	863	287	1 575	32 133	-	22 735	1 167	368
OTHER THAN CAPITAL OUTLAY . . . . .	660	37	406	6 998	-	15 082	69	92
LIBRARIES . . . . .	1 503	139	326	6 384	500	11 861	420	1 811
FINANCIAL ADMINISTRATION . . . . .	2 639	420	464	8 506	274	4 476	867	416
GENERAL CONTROL . . . . .	7 666	705	504	15 816	367	14 158	284	687
GENERAL PUBLIC BUILDINGS . . . . .	3 096	182	364	2 119	110	7 866	506	196
OTHER THAN CAPITAL OUTLAY . . . . .	3 017	151	243	1 911	104	6 195	494	196
INTEREST ON GENERAL DEBT . . . . .	9 743	2 317	1 102	16 994	154	20 381	2 019	835
ALL OTHER . . . . .	42 705	2 867	5 301	36 322	3 516	95 176	3 801	5 027
WATER SUPPLY REVENUE . . . . .	10 061	4 089	-	20 271	588	12 801	774	989
WATER SUPPLY EXPENDITURE . . . . .	8 957	4 426	-	16 420	316	10 124	2 404	861
CURRENT OPERATION . . . . .	5 701	2 021	-	10 528	274	5 958	1 566	609
CAPITAL OUTLAY . . . . .	2 813	1 423	-	3 157	41	3 974	484	205
INTEREST ON DEBT . . . . .	443	982	-	2 735	-	192	354	47
OTHER UTILITY REVENUE . . . . .	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE . . . . .	-	177	175	-	-	-	-	-
CURRENT OPERATION . . . . .	-	76	-	-	-	-	-	-
CAPITAL OUTLAY . . . . .	-	1	56	-	-	-	-	-
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	78 723	15 059	16 436	361 797	13 998	293 947	22 501	21 956
GROSS DEBT OUTSTANDING . . . . .	250 768	64 817	23 310	546 276	1 575	466 765	44 730	20 678
LONG-TERM . . . . .	250 713	64 817	23 310	505 656	1 575	355 986	44 330	19 218
FULL FAITH AND CREDIT . . . . .	186 725	47 876	23 310	505 656	1 575	345 604	44 330	18 248
UTILITY DEBT ONLY . . . . .	-	395	-	92 302	-	4 470	8 145	-
NONGUARANTEED . . . . .	63 988	16 941	-	-	-	10 382	-	970
UTILITY DEBT ONLY . . . . .	11 272	16 941	-	40 620	-	-	-	970
SHORT-TERM . . . . .	55	-	-	-	-	110 779	400	1 460
LONG-TERM DEBT ISSUED . . . . .	11 000	5 000	2 260	30 440	-	84 000	3 055	3 155
LONG-TERM DEBT RETIRFD . . . . .	9 857	2 604	1 625	29 319	270	26 427	4 100	1 819
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	9 228	1 085	-	23 260	510	23 022	735	1 132

Note: See text on coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E), gas supply (G), transit system (T).

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Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	MASSACHUSETTS—Continued							
	Cambridge	Chicopee	Fall River	Braintree town	Holyoke	Lawrence	Lewes	Lynn
POPULATION: 1970 . . . . .	100 361	66 676	96 898	64 048	50 112	66 915	94 239	90 294
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE . . . . .	81 357	22 595	42 639	35 700	22 210	25 673	36 317	46 619
INTERGOVERNMENTAL REVENUE . . . . .	11 564	8 483	16 910	7 748	8 081	7 965	11 395	11 962
FROM STATE GOVERNMENT . . . . .	5 869	6 195	8 938	5 424	4 333	5 556	8 094	6 391
FROM FEDERAL GOVERNMENT . . . . .	5 129	2 288	7 924	2 271	3 651	2 196	3 301	5 437
FROM LOCAL GOVERNMENTS . . . . .	566	-	48	53	97	213	-	134
GENERAL REVENUE FROM OWN SOURCES . . . . .	69 793	14 113	25 729	27 952	14 130	17 709	24 922	34 658
TAXES . . . . .	55 713	12 991	23 516	26 257	12 695	16 343	23 766	31 893
PROPERTY . . . . .	55 432	12 904	23 313	25 945	12 588	16 217	23 572	31 717
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	281	87	205	312	107	126	194	177
CURRENT CHARGES . . . . .	12 022	1 057	1 892	1 622	965	978	1 044	2 178
MISCELLANEOUS . . . . .	2 058	64	319	73	470	388	112	586
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	64 815	22 381	41 172	36 783	27 168	25 464	34 457	47 055
CAPITAL OUTLAY . . . . .	11 356	3 037	3 596	7 677	7 035	4 157	3 409	6 633
OTHER . . . . .	53 459	19 344	37 576	29 105	20 133	21 307	31 048	40 422
EDUCATION . . . . .	18 953	11 423	15 733	18 294	12 705	8 761	18 504	16 615
OTHER THAN CAPITAL OUTLAY . . . . .	13 172	10 929	14 806	17 357	7 753	8 672	15 742	16 342
HIGHWAYS . . . . .	2 923	882	1 739	1 953	805	1 438	1 063	2 475
OTHER THAN CAPITAL OUTLAY . . . . .	1 810	613	1 287	1 227	607	698	949	1 843
PUBLIC WELFARE . . . . .	1 311	1 168	1 538	185	444	490	1 100	790
CASH ASSISTANCE PAYMENTS . . . . .	-	298	-	-	-	-	-	-
HOSPITALS . . . . .	7 294	-	1 569	44	13	598	70	-
OTHER THAN CAPITAL OUTLAY . . . . .	7 078	-	1 536	44	13	586	70	-
HEALTH . . . . .	876	325	440	291	176	459	532	1 559
POLICE PROTECTION . . . . .	3 903	1 335	2 819	1 662	1 381	1 760	2 692	2 914
FIRE PROTECTION . . . . .	4 048	1 890	3 072	2 369	1 861	2 400	2 813	3 641
SEWERAGE . . . . .	1 909	944	1 059	2 178	262	77	22	565
OTHER THAN CAPITAL OUTLAY . . . . .	1 432	98	246	471	73	22	22	565
SANITATION OTHER THAN SEWERAGE . . . . .	3 039	497	939	4 642	598	853	866	769
PARKS AND RECREATION . . . . .	1 471	595	802	698	693	455	667	1 814
HOUSING AND URBAN RENEWAL . . . . .	3 486	974	265	46	2 503	1 244	-	5 981
OTHER THAN CAPITAL OUTLAY . . . . .	912	-	86	46	1 055	242	-	485
LIBRARIES . . . . .	690	206	298	549	226	1 815	259	494
FINANCIAL ADMINISTRATION . . . . .	725	349	400	320	320	290	449	382
GENERAL CONTROL . . . . .	593	410	403	233	288	491	752	369
GENERAL PUBLIC BUILDINGS . . . . .	110	132	396	57	78	608	1 246	205
OTHER THAN CAPITAL OUTLAY . . . . .	40	132	90	57	78	504	896	205
INTEREST ON GENERAL DEBT . . . . .	1 792	811	913	854	744	805	965	1 210
ALL OTHER . . . . .	7 865	441	8 787	2 408	4 070	2 918	2 455	7 271
WATER SUPPLY REVENUE . . . . .	2 125	943	1 311	776	1 100	1 149	1 047	1 450
WATER SUPPLY EXPENDITURE . . . . .	1 828	991	1 838	816	1 213	1 468	858	1 908
CURRENT OPERATION . . . . .	1 777	705	906	593	1 142	884	785	1 137
CAPITAL OUTLAY . . . . .	49	205	811	182	-	588	33	695
INTEREST ON DEBT . . . . .	2	81	120	41	72	56	40	76
OTHER UTILITY REVENUE . . . . .	-	E 6 352	-	-	E 9 141	-	-	-
OTHER UTILITY EXPENDITURE . . . . .	-	5 455	-	-	9 280	-	-	-
CURRENT OPERATION . . . . .	-	5 190	-	-	9 164	-	-	-
CAPITAL OUTLAY . . . . .	-	264	-	-	-	-	-	-
INTEREST ON DEBT . . . . .	-	1	-	-	115	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	28 039	15 150	21 719	20 661	16 973	15 823	20 252	22 210
GROSS DEBT OUTSTANDING . . . . .	29 098	17 076	20 059	21 131	18 710	18 152	22 160	25 150
LONG-TERM . . . . .	17 860	16 714	18 259	21 131	18 710	12 385	18 280	18 215
FULL FAITH AND CREDIT . . . . .	17 860	16 714	18 259	21 131	18 710	12 385	18 280	15 715
UTILITY DEBT ONLY . . . . .	-	1 809	2 209	831	5 035	972	977	2 050
NONGUARANTEED . . . . .	-	-	-	-	-	-	-	2 500
UTILITY DEBT ONLY . . . . .	-	-	-	-	-	-	-	-
SHORT-TERM . . . . .	11 238	362	1 800	-	-	5 767	3 880	6 935
LONG-TERM DEBT ISSUED . . . . .	1 100	1 145	1 879	3 130	1 550	1 180	2 500	3 950
LONG-TERM DEBT RETIRED . . . . .	978	1 530	1 430	1 933	1 765	1 179	2 053	1 945
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	1 741	603	1 547	366	791	990	1 300	1 795

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power E, gas supply G, transit system T.

- Represents zero or rounds to zero.

**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued**

(Dollar amounts in thousands)

Item	MASSACHUSETTS--Continued							
	Malden	Medford	New Bedford <sup>1</sup>	Newton	Pittsfield	Quincy	Somerville <sup>1</sup>	Springfield
POPULATION: 1970 . . . . .	56 127	64 397	101 777	91 263	57 020	87 966	88 779	163 905
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE . . . . .	32 599	27 894	40 489	58 391	26 325	60 128	27 100	90 302
INTERGOVERNMENTAL REVENUE . . . . .	11 302	5 606	13 382	7 218	6 459	10 037	5 396	37 322
FROM STATE GOVERNMENT . . . . .	4 139	4 788	12 886	5 730	5 266	6 418	5 260	29 904
FROM FEDERAL GOVERNMENT . . . . .	7 159	787	473	1 478	944	3 619	70	7 026
FROM LOCAL GOVERNMENTS . . . . .	3	30	23	9	248	-	66	392
GENERAL REVENUE FROM OWN SOURCES . . . . .	21 297	22 288	27 107	51 174	19 866	50 090	21 703	52 980
TAXES . . . . .	19 185	21 367	24 653	48 382	18 405	35 783	21 048	47 792
PROPERTY . . . . .	19 077	21 314	24 494	48 250	18 206	35 630	20 892	47 542
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	108	53	159	132	198	153	155	250
CURRENT CHARGES . . . . .	1 265	735	1 475	1 589	1 299	13 459	412	3 321
MISCELLANEOUS . . . . .	847	187	979	1 202	162	848	243	1 867
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	30 193	26 441	50 448	58 235	24 720	63 639	30 552	84 016
CAPITAL OUTLAY . . . . .	5 217	953	17 164	6 998	348	7 733	2 812	10 870
OTHER . . . . .	24 976	25 488	33 284	51 237	24 372	55 906	27 740	73 146
EDUCATION . . . . .	8 979	10 920	22 074	32 056	13 047	23 165	11 931	33 851
OTHER THAN CAPITAL OUTLAY . . . . .	8 771	10 867	14 580	26 121	12 879	20 392	9 496	31 553
HIGHWAYS . . . . .	1 172	1 497	2 160	4 748	1 353	3 229	652	3 935
OTHER THAN CAPITAL OUTLAY . . . . .	1 032	957	1 260	4 220	1 212	2 201	473	2 744
PUBLIC WELFARE . . . . .	937	957	1 067	188	118	665	440	1 735
CASH ASSISTANCE PAYMENTS . . . . .	-	419	861	-	-	-	-	628
HOSPITALS . . . . .	54	62	19	148	-	11 416	77	2 904
OTHER THAN CAPITAL OUTLAY . . . . .	54	62	19	148	-	11 120	77	2 967
HEALTH . . . . .	151	312	322	605	422	371	356	766
POLICE PROTECTION . . . . .	1 653	1 804	3 207	3 629	1 362	4 129	1 901	4 765
FIRE PROTECTION . . . . .	2 326	2 167	3 469	3 597	1 718	3 722	2 788	4 781
SEWERAGE . . . . .	1 205	589	3 325	867	309	1 600	657	3 372
OTHER THAN CAPITAL OUTLAY . . . . .	377	574	609	677	305	505	657	1 980
SANITATION OTHER THAN SEWERAGE . . . . .	895	776	1 306	1 991	598	1 290	870	1 746
PARKS AND RECREATION . . . . .	527	871	1 008	1 688	970	1 285	876	6 582
HOUSING AND URBAN RENEWAL . . . . .	5 346	212	6 836	47	33	756	50	2 373
OTHER THAN CAPITAL OUTLAY . . . . .	1 808	212	1 559	47	3	732	50	1 125
LIBRARIES . . . . .	238	420	492	721	272	755	365	1 682
FINANCIAL ADMINISTRATION . . . . .	348	320	368	426	245	504	439	898
GENERAL CONTROL . . . . .	739	288	365	790	356	680	250	823
GENERAL PUBLIC BUILDINGS . . . . .	731	265	144	458	1 055	277	1 418	1 137
OTHER THAN CAPITAL OUTLAY . . . . .	413	143	139	444	1 055	271	1 418	1 129
INTEREST ON GENERAL DEBT . . . . .	805	785	1 874	1 665	725	1 199	606	2 308
ALL OTHER . . . . .	4 038	4 188	2 412	4 611	2 535	8 596	6 798	10 279
WATER SUPPLY REVENUE . . . . .	554	705	1 222	1 332	708	1 401	824	3 379
WATER SUPPLY EXPENDITURE . . . . .	221	590	1 032	1 239	447	1 187	351	3 458
CURRENT OPERATION . . . . .	218	433	782	1 200	415	685	351	1 999
CAPITAL OUTLAY . . . . .	-	158	205	39	10	452	-	1 222
INTEREST ON DEBT . . . . .	4	-	45	-	22	90	-	236
OTHER UTILITY REVENUE . . . . .	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE . . . . .	-	-	-	-	-	-	-	-
CURRENT OPERATION . . . . .	-	-	-	-	-	-	-	-
CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	13 527	14 067	24 444	39 184	16 213	36 354	17 454	48 782
GROSS DEBT OUTSTANDING . . . . .	21 105	13 667	48 115	31 921	14 885	24 419	15 455	60 199
LONG-TERM . . . . .	7 575	13 667	31 765	31 921	14 885	24 305	7 500	44 638
FULL FAITH AND CREDIT . . . . .	7 575	13 667	31 765	31 921	14 885	24 305	7 500	44 638
UTILITY DEBT ONLY . . . . .	80	-	1 095	-	625	990	-	7 195
NONGUARANTEED . . . . .	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	-	-	-	-	-	-	-	-
SHORT-TERM . . . . .	13 530	-	16 350	-	-	114	7 955	15 561
LONG-TERM DEBT ISSUED . . . . .	295	-	14 445	8 777	-	1 310	-	7 985
LONG-TERM DEBT RETIRED . . . . .	1 035	995	2 035	3 856	1 760	2 620	980	5 869
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	553	812	1 241	1 522	567	1 598	891	4 665

Note See text as to coverage of fiscal years Because of rounding, detail may not add to totals

- Represents zero or rounds to zero

<sup>1</sup>1972 data.

**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued**

(Dollar amounts in thousands)

Item	MASSACHUSETTS—Continued					MICHIGAN		
	Waltham	Newport Town	Boston	Ann Arbor	Dearborn	Dearborn Heights	Detroit	Flint
POPULATION: 1970 . . . . .	61 582	54 610	176 572	99 797	104 199	80 069	1 513 601	193 317
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE . . . . .	28 617	27 364	107 222	23 920	35 292	8 790	665 257	75 402
INTERGOVERNMENTAL REVENUE . . . . .	4 189	4 872	32 040	8 649	7 026	3 641	281 539	18 851
FROM STATE GOVERNMENT . . . . .	3 548	4 042	20 659	4 291	4 432	2 949	81 643	7 968
FROM FEDERAL GOVERNMENT . . . . .	641	823	11 336	4 358	2 222	574	166 763	10 833
FROM LOCAL GOVERNMENTS . . . . .	-	7	45	-	372	118	13 133	50
GENERAL REVENUE FROM OWN SOURCES . . . . .	24 428	22 492	75 182	15 272	26 265	5 150	383 718	56 551
TAXES . . . . .	23 447	20 639	57 056	8 657	20 729	3 826	282 591	22 180
PROPERTY . . . . .	23 325	20 533	56 767	8 282	20 332	3 674	154 672	9 699
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	17 848	-
OTHER . . . . .	122	107	283	376	396	152	110 071	12 481
CURRENT CHARGES . . . . .	730	589	15 763	4 065	3 661	271	67 602	31 448
MISCELLANEOUS . . . . .	251	1 264	2 368	2 549	3 876	1 053	33 525	2 923
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	25 972	25 001	109 377	25 844	28 308	8 517	540 268	70 148
CAPITAL OUTLAY . . . . .	1 173	3 351	10 661	5 351	5 413	1 207	115 789	9 721
OTHER . . . . .	24 799	21 650	98 716	20 493	22 895	7 310	424 479	60 426
EDUCATION . . . . .	12 087	13 931	40 077	-	-	-	9 231	-
OTHER THAN CAPITAL OUTLAY . . . . .	11 979	12 241	38 236	-	-	-	9 231	-
HIGHWAYS . . . . .	1 453	1 020	3 164	4 456	3 682	1 326	21 408	3 619
OTHER THAN CAPITAL OUTLAY . . . . .	1 070	804	2 744	1 689	2 345	1 028	14 676	2 702
PUBLIC WELFARE . . . . .	24	280	3 616	102	-	123	3 944	-
CASH ASSISTANCE PAYMENTS . . . . .	-	150	-	-	-	-	-	-
HOSPITALS . . . . .	59	-	10 512	-	-	-	30 845	27 804
OTHER THAN CAPITAL OUTLAY . . . . .	59	-	10 458	-	-	-	29 302	26 959
HEALTH . . . . .	311	69	2 281	252	234	-	17 518	817
POLICE PROTECTION . . . . .	1 795	1 314	7 576	3 045	3 297	1 550	100 210	7 494
FIRE PROTECTION . . . . .	2 189	1 596	7 622	1 994	2 134	828	35 447	3 948
SEWERAGE . . . . .	593	1 663	2 511	2 633	2 551	800	65 246	2 518
OTHER THAN CAPITAL OUTLAY . . . . .	476	371	832	1 378	1 171	736	8 548	2 102
SANITATION OTHER THAN SEWERAGE . . . . .	670	463	948	1 268	1 596	702	30 526	1 849
PARKS AND RECREATION . . . . .	915	651	1 929	1 936	4 062	330	25 394	2 113
HOUSING AND URBAN RENEWAL . . . . .	-	-	3 367	3 196	799	14	45 061	9 921
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	1 329	2 817	310	14	17 693	3 501
LIBRARIES . . . . .	286	337	1 602	-	1 304	118	7 748	-
FINANCIAL ADMINISTRATION . . . . .	532	255	1 195	509	861	198	11 604	2 277
GENERAL CONTROL . . . . .	341	198	2 748	1 102	881	597	12 303	2 368
GENERAL PUBLIC BUILDINGS . . . . .	295	69	413	236	1 485	24	3 482	507
OTHER THAN CAPITAL OUTLAY . . . . .	295	58	204	236	1 307	24	3 454	395
INTEREST ON GENERAL DEBT . . . . .	820	954	3 346	1 109	357	257	24 425	1 533
ALL OTHER . . . . .	3 600	2 200	16 471	4 006	5 064	1 650	98 876	3 379
WATER SUPPLY REVENUE . . . . .	1 155	938	2 455	1 745	2 477	1 457	43 063	4 743
WATER SUPPLY EXPENDITURE . . . . .	527	1 144	2 121	3 298	2 402	1 068	47 773	5 437
CURRENT OPERATION . . . . .	445	598	1 608	1 113	2 187	1 068	21 308	5 159
CAPITAL OUTLAY . . . . .	82	479	493	1 897	188	-	18 891	76
INTEREST ON DEBT . . . . .	-	66	20	289	28	-	7 574	201
OTHER UTILITY REVENUE . . . . .	-	-	-	T 224	-	-	T 36 105	1 345
OTHER UTILITY EXPENDITURE . . . . .	-	-	-	514	-	-	38 976	696
CURRENT OPERATION . . . . .	-	-	-	514	-	-	38 285	696
CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	522	-
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	163	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	17 861	15 464	61 029	13 339	15 875	3 578	321 528	44 538
GROSS DEBT OUTSTANDING . . . . .	14 515	22 807	62 213	40 379	10 325	4 849	753 925	53 968
LONG-TERM . . . . .	14 515	22 807	50 688	39 629	10 325	4 849	658 934	41 151
FULL FAITH AND CREDIT . . . . .	-	22 807	50 688	22 913	9 620	2 524	321 049	28 460
UTILITY DEBT ONLY . . . . .	-	1 532	1 310	-	-	-	22 435	-
NONGUARANTEED . . . . .	14 355	-	-	16 716	705	2 325	337 885	12 691
UTILITY DEBT ONLY . . . . .	160	-	-	6 630	705	-	166 510	6 070
SHORT-TERM . . . . .	-	-	11 525	790	-	-	94 991	12 817
LONG-TERM DEBT ISSUED . . . . .	955	4 495	1 050	5 280	-	-	36 480	-
LONG-TERM DEBT RETIRED . . . . .	1 845	2 001	2 735	1 741	578	1 065	36 674	2 645
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	625	-	3 210	1 613	2 623	271	91 082	4 938

Note: See text no to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power F gas supply G transit system T

\* Represents zero or rounds to zero

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:

1972-73—Continued

(Dollar amounts in thousands)

Item	MICHIGAN—Continued							
	Grand Rapids	Kalamazoo	Lansing	Lincoln Park	Laurentia	Pontiac	Roseville	Royal Oak
POPULATION: 1970 . . . . .	197 649	85 555	131 441	52 984	110 109	85 279	60 529	66 230
DATE OF END OF FISCAL YEAR . . . . .	6/30	12/31	6/30	6/30	11/30	12/31	6/30	5/31
GENERAL REVENUE . . . . .	56 359	18 352	40 606	6 852	20 194	39 142	9 366	11 445
INTERGOVERNMENTAL REVENUE . . . . .	27 352	6 122	13 975	2 408	4 771	3 092	3 262	4 101
FROM STATE GOVERNMENT . . . . .	12 570	3 910	6 096	1 932	4 572	1 995	2 250	3 611
FROM FEDERAL GOVERNMENT . . . . .	12 156	2 104	7 872	472	201	1 041	991	570
FROM LOCAL GOVERNMENTS . . . . .	2 626	28	5	4	-	56	20	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	29 007	12 230	26 631	4 444	15 421	36 050	6 105	7 264
TAXES . . . . .	17 561	7 466	15 705	2 996	9 911	13 019	4 230	5 713
PROPERTY . . . . .	9 634	7 182	8 574	2 917	9 536	7 780	4 067	5 569
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	8 927	204	7 131	81	375	5 239	163	124
CURRENT CHARGES . . . . .	6 940	3 064	8 092	842	1 223	21 988	547	1 028
MISCELLANEOUS . . . . .	4 506	1 700	2 834	604	4 287	1 043	1 327	523
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	47 017	14 601	40 969	6 839	21 018	35 927	6 928	9 295
CAPITAL OUTLAY . . . . .	13 792	2 745	11 749	986	2 068	1 765	531	338
OTHER . . . . .	33 225	12 136	29 220	5 853	18 150	31 162	6 397	8 957
EDUCATION . . . . .	-	-	109	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	109	-	-	-	-	-
HIGHWAYS . . . . .	4 872	3 850	2 897	894	1 177	2 949	979	1 007
OTHER THAN CAPITAL OUTLAY . . . . .	3 318	1 807	1 244	639	1 051	1 730	779	711
PUBLIC WELFARE . . . . .	-	-	359	-	-	-	-	4
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	19	-	74	-	17 907	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	19	-	74	-	17 907	-
HEALTH . . . . .	103	-	349	2	17	-	-	-
POLICE PROTECTION . . . . .	5 651	2 415	4 321	1 212	2 876	3 802	1 721	1 741
FIRE PROTECTION . . . . .	3 947	1 999	3 439	589	1 688	2 548	803	1 310
SEWERAGE . . . . .	7 605	1 247	3 301	365	1 481	1 180	378	721
OTHER THAN CAPITAL OUTLAY . . . . .	2 393	1 247	1 128	355	1 374	1 157	378	721
SANITATION OTHER THAN SEWERAGE . . . . .	982	-	624	688	1 072	823	525	1 019
PARKS AND RECREATION . . . . .	2 702	1 095	2 937	749	1 325	962	416	545
HOUSING AND URBAN RENEWAL . . . . .	2 446	-	7 203	505	1 247	650	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	1 408	-	1 244	327	73	578	-	-
LIBRARIES . . . . .	944	-	-	88	292	209	165	349
FINANCIAL ADMINISTRATION . . . . .	1 291	620	1 277	187	385	811	299	301
GENERAL CONTROL . . . . .	2 213	1 016	1 630	215	868	1 030	453	401
GENERAL PUBLIC BUILDINGS . . . . .	1 450	333	236	60	-	263	102	118
COTHER THAN CAPITAL OUTLAY . . . . .	1 260	311	236	60	-	258	101	116
INTEREST ON GENERAL DEBT . . . . .	1 615	667	1 549	248	3 349	358	230	293
ALL OTHER . . . . .	11 196	1 614	10 658	976	5 241	2 435	858	1 487
WATER SUPPLY REVENUE . . . . .	3 902	1 878	3 300	713	2 484	2 602	1 065	1 137
WATER SUPPLY EXPENDITURE . . . . .	5 049	1 418	3 707	581	2 422	2 428	1 009	1 463
CURRENT OPERATION . . . . .	3 252	1 405	2 121	574	1 970	2 309	929	1 442
CAPITAL OUTLAY . . . . .	1 369	-	1 569	7	328	37	65	20
INTEREST ON DEBT . . . . .	428	12	17	-	125	112	17	-
OTHER UTILITY REVENUE . . . . .	-	1 834	1 28 132	-	-	1 107	-	-
OTHER UTILITY EXPENDITURE . . . . .	-	942	27 834	-	-	138	-	-
CURRENT OPERATION . . . . .	-	901	18 747	-	-	138	-	-
CAPITAL OUTLAY . . . . .	-	42	8 403	-	-	-	-	-
INTEREST ON DEBT . . . . .	-	-	684	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	22 674	10 246	26 110	3 240	5 493	23 996	4 145	6 660
GROSS DEBT OUTSTANDING . . . . .	51 636	20 450	55 470	5 109	68 109	25 636	5 075	5 858
LONG-TERM . . . . .	44 617	20 450	41 587	3 989	65 738	17 195	5 075	5 858
FULL FAITH AND CREDIT . . . . .	3 380	14 755	17 334	3 989	26 723	8 170	1 295	3 193
UTILITY DEBT ONLY . . . . .	475	-	-	-	-	-	-	-
NONGUARANTEED . . . . .	41 237	5 695	24 253	-	39 015	9 025	3 780	2 665
UTILITY DEBT ONLY . . . . .	11 725	280	15 818	-	3 290	3 255	510	15
SHORT-TERM . . . . .	7 019	-	13 803	1 120	2 371	8 441	-	-
LONG-TERM DEBT ISSUED . . . . .	3 150	-	-	-	-	5 240	-	1 770
LONG-TERM DEBT RETIRED . . . . .	3 926	2 050	3 245	205	1 556	570	871	473
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	3 392	857	1 610	295	632	1 693	-	872

Note. See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power E gas supply G transit system F

- Represents zero or rounds to zero

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	MICHIGAN—Continued								
	Saginaw	St. Clair Shores	Southfield	Sterling Heights	Taylor	Warren	Westland	Wyoming	
POPULATION: 1970 . . . . .	91 849	88 093	69 285	61 365	70 020	179 260	86 749	56 560	
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	
GENERAL REVENUE . . . . .	30 972	9 103	16 730	13 018	11 311	35 654	9 734	12 355	
INTERGOVERNMENTAL REVENUE . . . . .	14 169	3 466	3 331	3 197	3 838	12 432	3 688	3 238	
FROM STATE GOVERNMENT . . . . .	5 812	2 622	2 605	2 290	2 542	8 625	3 073	2 293	
FROM FEDERAL GOVERNMENT . . . . .	8 298	844	507	750	1 093	3 807	615	851	
FROM LOCAL GOVERNMENTS . . . . .	59	-	219	157	204	-	-	94	
GENERAL REVENUE FROM OWN SOURCES . . . . .	16 803	5 637	13 398	9 821	7 472	23 221	6 046	9 117	
TAXES . . . . .	10 671	4 889	8 667	5 498	4 962	16 004	4 323	3 401	
PROPERTY . . . . .	5 921	4 757	8 310	5 004	4 617	15 690	4 150	3 287	
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-	
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-	
OTHER . . . . .	4 750	132	357	494	345	314	173	114	
CURRENT CHARGES . . . . .	4 272	388	1 626	1 758	711	3 257	236	1 145	
MISCELLANEOUS . . . . .	1 860	360	3 105	2 565	1 799	3 961	1 487	4 571	
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	30 458	11 265	18 594	12 321	15 874	28 723	9 384	8 698	
CAPITAL OUTLAY . . . . .	12 356	2 765	5 400	2 515	6 755	3 736	8 869	2 339	
OTHER . . . . .	18 103	8 500	13 194	9 806	9 120	24 987	8 515	6 359	
EDUCATION . . . . .	-	-	-	-	-	-	-	-	
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-	
HIGHWAYS . . . . .	1 961	1 395	2 433	2 317	4 348	5 234	2 012	1 000	
OTHER THAN CAPITAL OUTLAY . . . . .	1 508	874	1 203	1 108	547	2 908	1 457	796	
PUBLIC WELFARE . . . . .	-	-	-	-	7	-	-	-	
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-	
HOSPITALS . . . . .	-	-	-	-	-	-	-	119	
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	119	
HEALTH . . . . .	557	-	-	-	-	-	-	-	
POLICE PROTECTION . . . . .	2 713	2 109	2 894	2 304	1 758	4 650	1 703	996	
FIRE PROTECTION . . . . .	1 868	1 188	1 501	1 247	1 016	3 263	1 225	490	
SEWERAGE . . . . .	9 276	177	532	1 088	823	1 470	-	652	
OTHER THAN CAPITAL OUTLAY . . . . .	1 067	177	532	1 088	628	1 463	-	528	
SANITATION OTHER THAN SEWERAGE . . . . .	439	663	528	575	-	1 780	-	780	
PARKS AND RECREATION . . . . .	1 910	1 532	2 875	634	621	1 003	540	557	
HOUSING AND URBAN RENEWAL . . . . .	4 927	-	-	-	-	1 880	-	-	
OTHER THAN CAPITAL OUTLAY . . . . .	2 638	-	-	-	-	1 100	-	-	
LIBRARIES . . . . .	1	362	288	90	124	566	83	57	
FINANCIAL ADMINISTRATION . . . . .	1 491	447	555	360	301	827	211	303	
GENERAL CONTROL . . . . .	741	1 038	969	899	486	1 307	859	356	
GENERAL PUBLIC BUILDINGS . . . . .	165	79	201	72	302	346	233	97	
OTHER THAN CAPITAL OUTLAY . . . . .	165	79	201	72	302	277	233	96	
INTEREST ON GENERAL DEBT . . . . .	1 899	321	1 045	90	1 286	1 203	104	1 273	
ALL OTHER . . . . .	2 495	1 954	4 772	2 645	4 803	5 194	1 517	2 916	
WATER SUPPLY REVENUE . . . . .	3 094	1 274	1 528	2 089	1 431	3 354	2 452	1 590	
WATER SUPPLY EXPENDITURE . . . . .	3 988	1 077	1 563	2 339	1 449	3 068	2 165	2 161	
CURRENT OPERATION . . . . .	1 689	1 068	1 506	1 615	1 348	2 813	1 772	822	
CAPITAL OUTLAY . . . . .	467	-	33	668	-	9	386	772	
INTEREST ON DEBT . . . . .	832	8	25	56	100	247	7	567	
OTHER UTILITY REVENUE . . . . .	-	-	-	-	-	-	-	-	
OTHER UTILITY EXPENDITURE . . . . .	-	-	-	-	-	-	-	-	
CURRENT OPERATION . . . . .	-	-	-	-	-	-	-	-	
CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-	
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	11 161	5 971	6 153	4 643	5 157	12 068	3 955	3 243	
GROSS DEBT OUTSTANDING . . . . .	62 177	6 720	19 284	3 075	24 526	39 783	2 806	39 835	
LONG-TERM . . . . .	47 946	6 720	19 284	3 075	24 526	39 783	2 800	39 835	
FULL FAITH AND CREDIT . . . . .	29 215	4 790	10 409	3 075	8 660	24 634	123	17 670	
UTILITY DEBT ONLY . . . . .	8 123	210	-	1 340	-	-	-	8 030	
NONGUARANTEED . . . . .	16 731	1 930	8 875	-	15 846	14 949	2 677	22 165	
UTILITY DEBT ONLY . . . . .	6 754	-	580	-	2 305	5 442	150	5 700	
SHORT-TERM . . . . .	14 231	-	-	-	-	-	-	-	
LONG-TERM DEBT ISSUED . . . . .	1 145	1 180	4 935	-	3 870	4 400	247	240	
LONG-TERM DEBT RETIRED . . . . .	3 566	335	897	175	1 139	2 390	312	2 170	
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	640	82	549	393	-	552	-	163	

Note: See text on coverage of fiscal years. Because of rounding, detail may not add to totals.

Represents zero or rounds to zero.

Table 5 Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	MINNESOTA					MISSISSIPPI	MISSOURI	
	Bloomington	Duluth	Minneapolis	Rochester	St. Paul		Columbia	Florissant
POPULATION: 1970 . . . . .	81 970	100 578	434 400	93 766	719 829	153 968	59 904	65 908
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	12/31	9/30	9/30	11/30
GENERAL REVENUE . . . . .	14 627	23 958	123 610	10 363	84 225	33 080	7 498	3 325
INTERGOVERNMENTAL REVENUE . . . . .	2 918	10 235	49 774	2 882	29 697	9 447	965	912
FROM STATE GOVERNMENT . . . . .	2 436	6 946	31 737	2 430	21 527	8 041	672	431
FROM FEDERAL GOVERNMENT . . . . .	482	3 258	14 798	307	5 326	632	209	-
FROM LOCAL GOVERNMENTS . . . . .	-	31	3 239	145	2 844	775	83	481
GENERAL REVENUE FROM OWN SOURCES . . . . .	11 709	13 723	73 836	7 481	54 528	23 633	6 533	2 413
TAXES . . . . .	4 486	7 680	51 569	4 481	36 856	14 918	4 105	2 030
PROPERTY . . . . .	3 245	5 140	44 751	3 939	29 802	13 736	1 295	1 035
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	1 834	-	-	-	-	1 664	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	662	217	4 421	319	5 555	472	841	731
OTHER . . . . .	580	490	2 397	223	1 499	710	305	265
CURRENT CHARGES . . . . .	2 154	3 898	14 029	1 668	12 460	6 138	1 879	92
MISCELLANEOUS . . . . .	5 068	2 145	8 238	1 332	5 212	2 577	549	291
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	14 131	22 892	116 449	10 931	96 326	34 759	6 502	3 669
CAPITAL OUTLAY . . . . .	4 887	4 298	26 417	2 787	22 306	11 524	811	985
OTHER . . . . .	9 244	18 594	90 032	8 144	74 020	23 235	5 691	2 694
EDUCATION . . . . .	-	-	-	-	1 574	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	1 574	-	-	-
HIGHWAYS . . . . .	1 857	4 039	16 987	3 068	10 396	4 274	963	731
OTHER THAN CAPITAL OUTLAY . . . . .	818	1 799	7 084	1 431	5 744	2 014	687	694
PUBLIC WELFARE . . . . .	58	10	4 280	-	5 843	-	-	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	88	-	208	-	1	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	88	-	208	-	1	-
HEALTH . . . . .	216	126	4 546	-	1 796	266	156	49
POLICE PROTECTION . . . . .	1 678	1 956	12 306	1 726	8 556	4 953	991	1 026
FIRE PROTECTION . . . . .	377	1 934	8 380	1 395	6 893	3 626	713	-
SEWERAGE . . . . .	3 564	1 484	19 596	403	9 913	6 099	377	-
OTHER THAN CAPITAL OUTLAY . . . . .	1 224	606	8 076	400	6 019	393	345	-
SANITATION OTHER THAN SEWERAGE . . . . .	71	193	6 126	175	2 884	2 454	582	7
PARKS AND RECREATION . . . . .	1 228	711	12 048	1 404	7 056	2 257	409	1 304
HOUSING AND URBAN RENEWAL . . . . .	974	-	-	-	6 500	170	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	45	-	-	-	6 500	168	-	-
LIBRARIES . . . . .	-	442	4 591	704	1 858	444	196	-
FINANCIAL ADMINISTRATION . . . . .	410	470	2 347	134	1 160	1 019	348	62
GENERAL CONTROL . . . . .	637	896	3 702	356	2 690	1 090	439	144
GENERAL PUBLIC BUILDINGS . . . . .	37	311	1 401	43	7 069	359	122	30
OTHER THAN CAPITAL OUTLAY . . . . .	-	306	1 360	41	694	352	116	8
INTEREST ON GENERAL DEBT . . . . .	1 693	537	3 373	303	4 741	1 912	242	206
ALL OTHER . . . . .	1 330	9 784	16 678	1 219	17 789	5 837	966	110
WATER SUPPLY REVENUE . . . . .	1 529	1 459	8 057	504	6 231	3 367	1 593	760
WATER SUPPLY EXPENDITURE . . . . .	2 635	1 523	8 750	449	6 571	1 759	8 218	634
CURRENT OPERATION . . . . .	1 033	1 197	4 343	351	5 923	1 264	864	574
CAPITAL OUTLAY . . . . .	1 318	280	4 090	98	115	188	6 831	37
INTEREST ON DEBT . . . . .	283	46	317	-	533	307	523	23
OTHER UTILITY REVENUE . . . . .	-	*7 201	-	8 7 136	-	-	*8 920	-
OTHER UTILITY EXPENDITURE . . . . .	-	7 122	-	4 411	-	-	5 194	-
CURRENT OPERATION . . . . .	-	6 551	-	3 942	-	-	3 898	-
CAPITAL OUTLAY . . . . .	-	441	-	435	-	-	774	-
INTEREST ON DEBT . . . . .	-	130	-	34	-	-	523	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	4 469	14 086	61 253	6 105	39 479	15 690	4 872	1 600
NETS DEBT OUTSTANDING . . . . .	43 790	16 166	106 964	7 430	167 414	61 257	26 671	4 548
LONG-TERM . . . . .	43 790	16 166	106 964	7 430	167 414	58 670	26 671	4 548
FULL FAITH AND CREDIT . . . . .	40 830	14 620	103 747	7 135	148 944	34 955	2 270	4 548
UTILITY DEBT ONLY . . . . .	962	6 550	8 050	-	15 517	7 059	-	620
NON-GUARANTEED . . . . .	2 960	1 546	3 217	295	18 470	23 723	24 401	-
UTILITY DEBT ONLY . . . . .	1 390	300	-	-	-	-	20 820	-
SHORT-TERM . . . . .	-	-	-	-	-	2 579	-	-
LONG-TERM DEBT ISSUED . . . . .	5 360	2 400	14 230	-	21 940	7 200	-	-
LONG-TERM DEBT RETIRED . . . . .	5 613	1 115	13 379	1 610	5 921	4 016	886	253
EXHIBITE CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	889	19 394	522	3 976	550	-	47

Note: \* or less as to coverage of fiscal year. Because of rounding detail may not add to total. The type of "other utility" is indicated as follows: Electric power E; gas supply G; transit system T. Two or more utilities are indicated by an asterisk \*.

Figures zero or rounded to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	MISSOURI—Continued						MONTANA		NEBRASKA
	Independence	Kansas City	St. Joseph	St. Louis	Springfield	Billings	Great Falls	Lincoln	
POPULATION: 1970 . . . . .	111 530	507 330	72 691	622 236	120 096	61 581	60 091	149 518	
DATE OF END OF FISCAL YEAR . . . . .	3/31	4/30	4/30	3/31	6/30	6/30	6/30	8/31	
GENERAL REVENUE . . . . .	12 866	165 870	9 296	213 195	19 467	11 238	10 960	36 668	
INTERGOVERNMENTAL REVENUE . . . . .	2 890	38 737	2 470	56 867	5 224	1 631	2 552	6 702	
FROM STATE GOVERNMENT . . . . .	1 079	6 675	853	20 006	1 648	668	326	4 248	
FROM FEDERAL GOVERNMENT . . . . .	1 810	31 897	1 593	36 848	3 569	962	1 835	2 264	
FROM LOCAL GOVERNMENTS . . . . .	—	165	23	13	8	—	391	191	
GENERAL REVENUE FROM OWN SOURCES . . . . .	9 976	127 133	6 826	156 328	14 243	9 607	8 408	29 966	
TAXES . . . . .	5 789	87 522	4 894	125 736	7 511	4 637	4 224	15 434	
PROPERTY . . . . .	3 227	20 583	2 472	36 501	4 465	4 256	3 932	11 567	
GENERAL SALES AND GROSS RECEIPTS . . . . .	—	7 870	—	15 038	—	—	—	2 136	
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	1 862	18 933	1 805	26 115	1 813	—	—	468	
OTHER . . . . .	700	40 136	617	48 082	1 233	381	292	1 264	
CURRENT CHARGES . . . . .	1 582	27 669	1 434	23 772	2 846	3 167	2 841	10 416	
MISCELLANEOUS . . . . .	2 605	11 942	498	6 820	3 886	1 803	1 143	4 115	
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	15 432	159 856	8 154	192 834	17 199	10 021	11 000	33 097	
CAPITAL OUTLAY . . . . .	5 671	42 505	1 770	16 884	5 843	2 697	4 097	10 632	
OTHER . . . . .	9 761	117 051	6 384	175 950	11 355	7 324	6 904	22 465	
EDUCATION . . . . .	71	1 489	—	216	—	—	—	—	
OTHER THAN CAPITAL OUTLAY . . . . .	71	1 489	—	216	—	—	—	—	
HIGHWAYS . . . . .	1 725	10 692	1 211	12 042	1 538	1 340	1 281	5 248	
OTHER THAN CAPITAL OUTLAY . . . . .	1 254	6 201	910	5 686	1 356	929	979	1 106	
PUBLIC WELFARE . . . . .	64	25	76	2 503	75	—	—	—	
CASH ASSISTANCE PAYMENTS . . . . .	—	—	—	30	—	—	—	—	
HOSPITALS . . . . .	—	9 897	—	37 535	177	—	—	7 242	
OTHER THAN CAPITAL OUTLAY . . . . .	—	8 329	—	35 938	175	—	—	6 307	
HEALTH . . . . .	326	2 986	429	8 661	.16	97	46	509	
POLICE PROTECTION . . . . .	3 744	24 826	1 076	35 832	1 750	1 044	946	3 174	
FIRE PROTECTION . . . . .	1 858	11 626	1 187	13 280	1 627	1 207	1 030	2 367	
SEWERAGE . . . . .	1 827	8 258	1 241	100	2 147	1 898	1 215	4 261	
OTHER THAN CAPITAL OUTLAY . . . . .	796	4 174	307	100	864	394	322	1 139	
SANITATION OTHER THAN SEWERAGE . . . . .	78	5 239	150	4 418	482	784	658	350	
PARKS AND RECREATION . . . . .	942	10 159	975	7 850	1 052	448	537	2 691	
HOUSING AND URBAN RENEWAL . . . . .	1 917	7 418	—	149	—	—	—	115	
OTHER THAN CAPITAL OUTLAY . . . . .	216	2 165	—	149	—	—	—	114	
LIBRARIES . . . . .	—	—	181	4 235	588	533	339	1 169	
FINANCIAL ADMINISTRATION . . . . .	568	4 360	205	4 419	203	63	57	225	
GENERAL CONTROL . . . . .	952	3 549	241	8 008	335	327	315	988	
GENERAL PUBLIC BUILDINGS . . . . .	55	945	110	1 339	168	40	—	284	
OTHER THAN CAPITAL OUTLAY . . . . .	55	940	106	1 339	158	40	—	284	
INTEREST ON GENERAL DEBT . . . . .	703	13 035	310	6 260	935	453	358	1 271	
ALL OTHER . . . . .	603	45 052	761	45 987	5 767	1 787	4 218	3 204	
WATER SUPPLY REVENUE . . . . .	—	12 589	—	9 033	3 910	1 761	1 420	3 292	
WATER SUPPLY EXPENDITURE . . . . .	—	12 792	—	10 702	4 819	1 267	1 776	2 829	
CURRENT OPERATION . . . . .	—	8 530	—	7 319	1 710	945	973	1 840	
CAPITAL OUTLAY . . . . .	—	2 849	—	2 690	2 176	314	789	733	
INTEREST ON DEBT . . . . .	—	1 413	—	693	1 334	8	14	256	
OTHER UTILITY REVENUE . . . . .	F 10 401	—	—	—	24 096	F 31	—	* 17 547	
OTHER UTILITY EXPENDITURE . . . . .	8 459	—	—	—	24 091	243	—	20 772	
CURRENT OPERATION . . . . .	5 226	—	—	—	15 716	75	—	13 603	
CAPITAL OUTLAY . . . . .	2 310	—	—	—	6 461	168	—	6 756	
INTEREST ON DEBT . . . . .	922	—	—	—	1 914	—	—	413	
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . . . .	7 770	66 441	3 983	118 947	14 334	5 498	4 364	17 102	
GROSS DEBT OUTSTANDING . . . . .	34 530	305 905	7 590	164 024	106 226	29 160	12 039	48 297	
LONG-TERM . . . . .	33 780	295 663	7 590	64 024	106 226	29 160	11 856	46 732	
FULL FAITH AND CREDIT . . . . .	10 795	66 014	4 285	108 523	14 732	2 962	3 219	13 420	
UTILITY DEBT ONLY . . . . .	—	352	—	—	—	—	—	—	
NONGUARANTEED . . . . .	22 985	229 649	3 305	55 501	91 494	26 198	8 637	33 312	
UTILITY DEBT ONLY . . . . .	21 975	37 551	—	14 940	80 564	—	740	18 487	
SHORT-TERM . . . . .	750	10 242	—	—	—	—	—	183	1 565
LONG-TERM DEBT ISSUED . . . . .	—	20 600	—	—	31 000	20 655	5 345	1 325	
LONG-TERM DEBT RETIRED . . . . .	1 280	12 925	610	9 360	3 342	1 149	1 488	2 166	
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	—	5 478	137	10 566	246	—	281	730	

Note See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power E, gas supply G, transit system T; Two or more utilities are indicated by an asterisk \*.

\* Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	NEBRASKA—Continued		NEVADA		NEW HAMPSHIRE		NEW JERSEY		
	Omaha	Las Vegas	Reno	Manchester	Nashua <sup>a</sup>	Bayonne	Bloomfield	Camden	
POPULATION: 1970 . . . . .	746 277 12/31	125 287 6/30	72 863 6/30	87 754 12/31	55 820 6/30	72 743 12/31	52 029 12/31	102 551 12/31	
DATE OF END OF FISCAL YEAR . . . . .									
GENERAL REVENUE . . . . .	76 562	31 133	20 893	37 832	19 341	15 096	9 622	25 770	
INTERGOVERNMENTAL REVENUE . . . . .	25 742	13 469	6 469	11 793	3 390	5 017	1 451	10 323	
FROM STATE GOVERNMENT . . . . .	9 850	6 304	2 284	5 851	3 390	4 537	1 296	9 358	
FROM FEDERAL GOVERNMENT . . . . .	14 963	1 566	854	4 593	-	480	149	964	
FROM LOCAL GOVERNMENTS . . . . .	929	5 598	3 330	1 349	-	-	6	-	
GENERAL REVENUE FROM OWN SOURCES . . . . .	50 820	17 665	14 424	26 039	15 951	10 179	8 171	15 448	
TAXES . . . . .	38 889	11 452	7 366	23 800	15 285	9 225	7 670	12 952	
PROPERTY . . . . .	22 768	5 882	3 677	23 418	15 159	8 036	6 832	11 078	
GENERAL SALES AND GROSS RECEIPTS . . . . .	10 909	-	-	-	-	-	-	-	
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	1 850	1 848	435	-	-	1 012	74	1 609	
OTHER . . . . .	3 362	3 722	3 254	382	126	177	124	265	
CURRENT CHARGES . . . . .	8 453	3 297	3 615	1 676	361	161	296	1 926	
MISCELLANEOUS . . . . .	3 478	2 916	3 443	963	305	793	205	569	
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	75 689	30 186	20 312	37 028	17 528	13 844	10 876	22 228	
CAPITAL OUTLAY . . . . .	25 298	5 680	4 875	5 644	3 547	423	3 661	229	
OTHER . . . . .	50 391	24 506	15 437	31 384	14 181	15 421	7 214	22 000	
EDUCATION . . . . .	-	-	-	14 884	9 151	-	-	-	
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	13 404	7 069	-	-	-	
HIGHWAYS . . . . .	8 558	2 799	4 467	3 272	845	702	482	617	
OTHER THAN CAPITAL OUTLAY . . . . .	3 793	2 002	2 395	2 274	685	513	328	-	
PUBLIC WELFARE . . . . .	-	-	-	1 011	190	442	12	1 771	
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	424	
HOSPITALS . . . . .	-	-	-	-	-	50	-	-	
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	50	-	-	
HEALTH . . . . .	1 169	17	-	414	191	293	207	811	
POLICE PROTECTION . . . . .	8 835	8 599	4 271	1 695	1 107	2 730	1 623	5 034	
FIRE PROTECTION . . . . .	7 768	4 246	3 189	2 275	1 163	2 640	1 530	3 398	
SEWERAGE . . . . .	14 281	1 226	1 339	1 174	871	184	1 567	954	
OTHER THAN CAPITAL OUTLAY . . . . .	3 492	710	902	143	396	60	185	906	
SANITATION OTHER THAN SEWERAGE . . . . .	3 421	494	-	672	724	732	432	1 369	
PARKS AND RECREATION . . . . .	4 956	3 438	1 746	1 321	525	643	1 187	746	
HOUSING AND URBAN RENEWAL . . . . .	-	24	85	1 966	30	-	-	-	
OTHER THAN CAPITAL OUTLAY . . . . .	-	24	85	166	-	-	-	-	
LIBRARIES . . . . .	1 211	275	-	364	327	455	335	218	
FINANCIAL ADMINISTRATION . . . . .	934	986	443	311	119	380	150	517	
GENERAL CONTROL . . . . .	1 908	1 035	461	533	266	458	266	840	
GENERAL PUBLIC BUILDINGS . . . . .	7 624	2 670	396	428	85	558	1 068	257	
OTHER THAN CAPITAL OUTLAY . . . . .	604	395	371	397	46	474	63	254	
INTEREST ON GENERAL DEBT . . . . .	4 427	1 543	931	1 769	617	807	205	557	
ALL OTHER . . . . .	10 597	2 835	2 984	4 938	1 316	2 789	1 812	5 137	
WATER SUPPLY REVENUE . . . . .	-	-	-	2 156	-	2 021	796	1 745	
WATER SUPPLY EXPENDITURE . . . . .	-	-	-	3 176	-	1 601	773	1 305	
CURRENT OPERATION . . . . .	-	-	-	2 095	-	1 596	660	1 088	
CAPITAL OUTLAY . . . . .	-	-	-	966	-	-	112	89	
INTEREST ON DEBT . . . . .	-	-	-	115	-	5	1	127	
OTHER UTILITY REVENUE . . . . .	-	-	-	-	-	-	-	-	
OTHER UTILITY EXPENDITURE . . . . .	-	-	-	-	-	-	-	-	
CURRENT OPERATION . . . . .	-	-	-	-	-	-	-	-	
CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-	
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	28 662	17 384	9 458	20 310	10 817	9 180	12 299	15 102	
GROSS DEBT OUTSTANDING . . . . .	109 768	31 750	19 275	40 460	14 219	15 751	5 270	18 266	
LONG-TERM . . . . .	105 868	31 750	17 974	38 810	14 219	9 527	5 210	15 096	
FULL FAITH AND CREDIT . . . . .	97 264	31 750	16 490	38 810	14 219	9 432	5 210	-	
UTILITY DEBT ONLY . . . . .	-	-	-	2 300	-	95	-	-	
NONGUARANTEED . . . . .	8 604	-	1 484	-	-	-	-	15 096	
UTILITY DEBT ONLY . . . . .	-	-	-	-	-	-	-	3 320	
SHORT-TERM . . . . .	3 900	-	1 302	1 650	-	6 224	60	3 170	
LONG-TERM DEBT ISSUED . . . . .	33 596	1 300	-	3 820	3 540	864	4 098	1 682	
LONG-TERM DEBT RETIRFD . . . . .	12 434	3 129	1 142	5 035	1 015	1 066	130	1 148	
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	1 807	-	-	-	55	-	-	-	

Note. See text on coverage of fiscal years. Because of rounding, detail may not add to totals.

Represents zero or rounds to zero.

\*1972 data.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:

1972-73—Continued

(Dollar amounts in thousands)

Item	NEW JERSEY--Continued							
	Cherry Hill township	Clifton	East Orange	Edison township	Elizabeth	Hamilton township (Mercer Co.)	Irvington	Jersey City
POPULATION: 1970 . . . . .	64 395	82 437	75 471	67 120	112 654	79 609	59 743	260 545
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE . . . . .	10 598	26 523	37 732	31 139	45 108	10 568	26 320	140 052
INTERGOVERNMENTAL REVENUE . . . . .	1 129	6 150	9 088	4 586	12 607	1 883	3 341	47 604
FROM STATE GOVERNMENT . . . . .	925	5 772	8 604	4 189	11 653	1 425	3 110	39 670
FROM FEDERAL GOVERNMENT . . . . .	205	252	463	245	926	458	222	7 158
FROM LOCAL GOVERNMENTS . . . . .	-	126	21	152	28	-	9	776
GENERAL REVENUE FROM OWN SOURCES . . . . .	9 469	20 373	28 644	26 553	32 501	8 685	22 978	92 448
TAXES . . . . .	7 307	19 802	27 034	24 936	30 800	6 537	17 647	74 158
PROPERTY . . . . .	5 595	17 766	25 639	19 821	27 616	2 362	16 739	63 672
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	1 277	1 823	1 217	4 518	2 857	3 981	709	9 802
OTHER . . . . .	434	213	177	597	327	194	200	683
CURRENT CHARGES . . . . .	1 785	106	1 069	1 229	743	1 524	5 021	15 244
MISCELLANEOUS . . . . .	377	466	540	388	958	625	310	3 046
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	7 197	21 501	36 633	31 095	44 848	9 563	25 326	139 827
CAPITAL OUTLAY . . . . .	638	794	3 433	4 423	3 909	1 334	3 044	15 793
OTHER . . . . .	6 559	20 707	33 200	26 673	40 939	8 229	22 282	124 034
EDUCATION . . . . .	-	10 089	17 310	21 628	23 197	-	11 572	49 738
OTHER THAN CAPITAL OUTLAY . . . . .	-	10 089	15 970	18 103	19 937	-	8 529	44 882
HIGHWAYS . . . . .	1 229	587	765	825	1 718	1 783	271	1 454
OTHER THAN CAPITAL OUTLAY . . . . .	858	451	436	791	1 641	1 164	271	1 282
PUBLIC WELFARE . . . . .	12	14	716	24	667	115	59	1 205
CASH ASSISTANCE PAYMENTS . . . . .	-	-	485	-	433	-	-	449
HOSPITALS . . . . .	-	-	-	27	-	-	4 591	20 172
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	27	-	-	4 591	19 834
HEALTH . . . . .	113	250	628	238	954	377	235	2 612
POLICE PROTECTION . . . . .	1 399	2 349	3 342	1 807	4 231	1 728	1 992	12 754
FIRE PROTECTION . . . . .	23	2 310	2 532	1 117	3 776	517	2 134	9 979
SEWERAGE . . . . .	1 118	823	335	1 131	834	792	88	1 589
OTHER THAN CAPITAL OUTLAY . . . . .	869	505	261	584	484	693	88	242
SANITATION OTHER THAN SEWERAGE . . . . .	440	665	1 063	111	1 125	623	498	4 417
PARKS AND RECREATION . . . . .	302	339	733	221	474	304	338	7 930
HOUSING AND URBAN RENEWAL . . . . .	-	110	20	-	76	-	341	3 761
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	20	-	76	-	341	1 533
LIBRARIES . . . . .	263	388	1 977	260	726	245	284	1 744
FINANCIAL ADMINISTRATION . . . . .	469	268	705	434	502	295	337	1 243
GENERAL CONTROL . . . . .	437	537	871	232	661	757	351	1 362
GENERAL PUBLIC BUILDINGS . . . . .	149	48	460	352	378	643	284	640
OTHER THAN CAPITAL OUTLAY . . . . .	149	48	343	255	378	102	284	623
INTEREST ON GENERAL DEBT . . . . .	340	551	510	1 131	1 038	583	236	4 742
ALL OTHER . . . . .	903	2 172	4 667	1 557	4 490	801	1 714	14 485
WATER SUPPLY REVENUE . . . . .	-	-	1 389	986	1 893	-	-	4 941
WATER SUPPLY EXPENDITURE . . . . .	-	6	1 273	841	2 280	-	-	4 921
CURRENT OPERATION . . . . .	-	-	1 212	766	2 280	-	-	3 135
CAPITAL OUTLAY . . . . .	-	-	61	49	-	-	-	1 246
INTEREST ON DEBT . . . . .	-	6	-	26	-	-	-	540
OTHER UTILITY REVENUE . . . . .	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE . . . . .	-	-	-	-	-	-	-	-
CURRENT OPERATION . . . . .	-	-	-	-	-	-	-	-
CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	2 910	14 306	21 981	4 788	25 613	4 338	15 409	80 090
GROSS DEBT OUTSTANDING . . . . .	7 891	13 663	17 226	31 196	31 015	7 982	10 249	104 210
LONG-TERM . . . . .	6 791	13 663	8 415	31 196	25 565	7 982	10 249	76 340
FULL FAITH AND CREDIT . . . . .	3 249	13 663	8 415	30 527	25 565	7 982	10 249	76 340
UTILITY DEBT ONLY . . . . .	-	178	-	669	-	-	-	8 726
NONGUARANTEED . . . . .	3 542	-	-	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	-	-	-	-	-	-	-	-
SHORT-TERM . . . . .	1 100	-	8 811	-	5 450	-	-	27 870
LONG-TERM DEBT ISSUED . . . . .	800	-	-	9 407	7 286	-	3 094	12 800
LONG-TERM DEBT RETIRED . . . . .	514	1 202	1 015	1 631	1 216	1 241	535	3 462
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	-	-	-	-	-	-	2 600

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	NEW JERSEY--Continued							
	Middletown township	Newark	Parsippany- Troy Hills township	Passaic	Paterson	Trenton	Union City	Union township
POPULATION, 1970 . . . . .	54 623	382 288	55 112	55 124	144 824	104 638	58 537	53 077
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE . . . . .	5 584	282 377	6 086	10 516	67 030	30 875	19 190	8 746
INTERGOVERNMENTAL REVENUE . . . . .	838	143 429	687	3 686	28 148	13 801	6 675	1 827
FROM STATE GOVERNMENT . . . . .	664	127 557	555	3 344	26 912	12 950	5 429	1 569
FROM FEDERAL GOVERNMENT . . . . .	174	13 583	132	311	1 226	772	1 231	257
FROM LOCAL GOVERNMENTS . . . . .	-	2 289	-	30	10	78	15	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	4 746	138 948	5 399	6 830	38 882	17 075	12 515	6 919
TAXES . . . . .	4 233	127 752	4 181	5 695	37 488	15 536	12 130	6 126
PROPERTY . . . . .	2 993	101 511	3 467	4 778	34 692	13 415	11 449	4 853
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	981	13 607	590	715	2 422	1 668	527	1 151
OTHER . . . . .	259	12 634	123	202	375	453	154	122
CURRENT CHARGES . . . . .	181	5 245	695	194	735	604	57	146
MISCELLANEOUS . . . . .	332	5 951	523	942	659	935	329	646
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	5 931	264 622	6 629	9 599	66 925	28 514	20 155	7 928
CAPITAL OUTLAY . . . . .	1 228	13 265	2 325	530	7 143	2 400	1 755	621
OTHER . . . . .	4 704	251 357	4 304	9 069	59 781	26 114	18 400	7 307
EDUCATION . . . . .	-	124 260	-	206	31 285	119	11 668	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	118 461	-	206	25 015	119	10 312	-
HIGHWAYS . . . . .	1 327	1 463	992	482	1 700	1 268	390	671
OTHER THAN CAPITAL OUTLAY . . . . .	618	1 028	623	482	1 566	1 265	341	426
PUBLIC WELFARE . . . . .	35	15 950	54	153	810	948	111	53
CASH ASSISTANCE PAYMENTS . . . . .	-	8 519	-	101	-	-	-	-
HOSPITALS . . . . .	5	-	3	20	59	-	-	6
OTHER THAN CAPITAL OUTLAY . . . . .	5	-	3	20	59	-	-	6
HEALTH . . . . .	164	3 541	117	360	1 604	770	203	161
POLICE PROTECTION . . . . .	1 195	29 455	1 148	1 822	7 674	4 993	1 920	2 057
FIRE PROTECTION . . . . .	175	17 374	14	1 450	5 167	3 690	1 589	1 845
SEWERAGE . . . . .	349	3 069	410	292	1 016	635	601	201
OTHER THAN CAPITAL OUTLAY . . . . .	29	2 831	404	292	979	635	251	83
SANITATION OTHER THAN SEWERAGE . . . . .	82	6 994	-	540	1 405	865	995	637
PARKS AND RECREATION . . . . .	352	2 909	364	463	864	842	230	193
HOUSING AND URBAN RENEWAL . . . . .	-	6 198	-	94	40	229	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	2 152	-	94	40	229	-	-
LIBRARIES . . . . .	286	3 016	200	312	822	543	110	291
FINANCIAL ADMINISTRATION . . . . .	257	4 227	185	223	536	608	259	225
GENERAL CONTROL . . . . .	394	2 549	246	259	617	2 253	347	166
GENERAL PUBLIC BUILDINGS . . . . .	116	1 488	42	187	253	392	188	258
OTHER THAN CAPITAL OUTLAY . . . . .	95	1 463	42	187	233	392	188	258
INTEREST ON GENERAL DEBT . . . . .	105	7 796	231	67	1 352	372	412	118
ALL OTHER . . . . .	1 079	34 333	2 622	2 670	11 722	9 989	1 122	1 046
WATER SUPPLY REVENUE . . . . .	-	8 090	671	-	-	3 481	-	-
WATER SUPPLY EXPENDITURE . . . . .	-	7 518	810	217	-	2 634	-	-
CURRENT OPERATION . . . . .	-	6 326	725	-	-	2 308	-	-
CAPITAL OUTLAY . . . . .	-	521	56	-	-	140	-	-
INTEREST ON DEBT . . . . .	-	671	29	217	-	187	-	-
OTHER UTILITY REVENUE . . . . .	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE . . . . .	-	-	-	-	-	-	-	-
CURRENT OPERATION . . . . .	-	-	-	-	-	-	-	-
CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	2 068	163 409	2 667	4 621	35 611	15 295	13 605	4 532
GROSS DEBT OUTSTANDING . . . . .	7 583	153 412	12 557	7 168	44 053	27 709	9 227	3 309
LONG-TERM . . . . .	5 523	143 019	5 457	6 568	40 066	18 364	5 780	2 704
FULL FAITH AND CREDIT . . . . .	5 523	143 019	5 457	1 504	30 661	18 364	5 780	2 704
UTILITY DEBT ONLY . . . . .	-	11 234	754	-	-	7 131	-	-
NONGUARANTEED . . . . .	-	-	-	5 064	9 405	-	-	-
UTILITY DEBT ONLY . . . . .	-	-	-	5 064	-	-	-	-
SHORT-TERM . . . . .	2 060	10 393	7 100	600	3 987	9 345	3 447	605
LONG-TERM DEBT ISSUED . . . . .	3 235	15 000	-	-	4 000	9 550	-	-
LONG-TERM DEBT RETIRED . . . . .	210	9 116	452	485	2 021	1 029	500	300
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	1 815	-	-	-	-	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	NEW JERSEY Continued	NEW MEXICO	NEW YORK					
	Woodbridge township	Albuquerque	Albany	Binghamton	Buffalo	Mount Vernon	New Rochelle	New York City
POPULATION: 1970 . . . . .	98 944	243 751	115 781	64 123	462 768	72 778	75 385	7 895 563
DATE OF END OF FISCAL YEAR . . . . .	12/31	6/30	10/31	12/31	6/30	12/31	12/31	6/30
GENERAL REVENUE . . . . .	17 758	76 819	34 880	40 067	250 901	16 071	23 535	10 000 677
INTERGOVERNMENTAL REVENUE . . . . .	3 486	44 033	11 843	17 535	140 423	4 405	4 092	4 882 583
FROM STATE GOVERNMENT . . . . .	2 895	15 244	4 076	11 310	98 741	2 729	3 483	3 398 291
FROM FEDERAL GOVERNMENT . . . . .	991	28 450	1 911	2 922	18 093	1 672	464	471 614
FROM LOCAL GOVERNMENTS . . . . .	-	338	5 855	3 303	23 589	4	145	12 678
GENERAL REVENUE FROM OWN SOURCES . . . . .	14 272	32 787	23 037	22 531	110 478	11 666	19 443	5 116 094
TAXES . . . . .	13 370	17 023	17 659	10 412	91 225	10 229	15 104	4 116 455
PROPERTY . . . . .	7 459	13 210	16 961	10 098	87 910	9 492	14 520	2 363 913
GENERAL SALES AND GROSS RECEIPTS . . . . .	5 683	1 488	364	197	1 601	148	-	581 373
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	228	2 325	334	118	1 682	190	386	876 688
OTHER . . . . .	525	9 980	2 362	11 824	12 383	707	1 835	678 420
CURRENT CHARGES . . . . .	377	5 784	3 016	294	6 870	730	2 504	323 219
MISCELLANEOUS . . . . .	-	-	-	-	-	-	-	-
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	17 939	69 626	61 570	50 944	255 140	17 909	20 274	9 661 678
CAPITAL OUTLAY . . . . .	4 775	25 896	16 214	12 605	38 855	1 192	2 687	1 167 718
OTHER . . . . .	13 164	43 731	45 356	38 339	216 285	16 717	17 587	8 493 960
EDUCATION . . . . .	-	-	28 258	-	111 956	-	-	2 334 194
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	18 174	-	107 299	-	-	2 036 597
HIGHWAYS . . . . .	4 020	3 145	2 568	2 439	7 764	837	1 867	161 191
OTHER THAN CAPITAL OUTLAY . . . . .	982	1 753	1 542	1 251	3 262	782	1 688	88 457
PUBLIC WELFARE . . . . .	174	140	-	12 309	45	-	256	2 485 575
CASH ASSISTANCE PAYMENTS . . . . .	21	-	-	5 098	-	-	-	1 290 276
HOSPITALS . . . . .	30	-	-	9 949	-	-	100	968 949
OTHER THAN CAPITAL OUTLAY . . . . .	30	-	-	9 492	-	-	100	937 357
HEALTH . . . . .	277	725	35	12	97	70	399	226 521
POLICE PROTECTION . . . . .	2 455	8 608	4 314	1 880	21 762	2 679	2 724	536 132
FIRE PROTECTION . . . . .	-	5 307	2 858	2 151	16 061	1 723	2 378	248 573
SEWERAGE . . . . .	1 502	7 210	3 986	2 311	9 534	85	602	229 396
OTHER THAN CAPITAL OUTLAY . . . . .	744	867	1 866	699	4 410	85	254	27 466
SANITATION OTHER THAN SEWERAGE . . . . .	1 432	6 273	2 390	331	8 406	1 258	1 601	201 112
PARKS AND RECREATION . . . . .	547	4 880	2 201	1 170	8 946	726	1 721	119 855
HOUSING AND URBAN RENEWAL . . . . .	-	7 804	2 382	5 515	17 312	3 791	666	564 005
OTHER THAN CAPITAL OUTLAY . . . . .	-	1 851	2 067	3 221	9 794	3 056	666	260 737
LIBRARIES . . . . .	1 945	1 921	642	526	31	765	471	67 340
FINANCIAL ADMINISTRATION . . . . .	419	2 123	443	355	3 534	278	189	54 959
GENERAL CONTROL . . . . .	1 482	1 806	753	447	4 530	1 110	1 161	166 370
GENERAL PUBLIC BUILDINGS . . . . .	191	328	1 066	6 998	10 239	142	360	36 588
OTHER THAN CAPITAL OUTLAY . . . . .	191	328	554	258	2 847	142	360	34 489
INTEREST ON GENERAL DEBT . . . . .	1 029	4 905	3 579	1 539	9 559	459	635	439 778
ALL OTHER . . . . .	2 436	14 450	6 094	3 010	25 364	3 987	5 142	824 140
WATER SUPPLY REVENUE . . . . .	2	6 218	2 488	1 021	10 085	1 004	-	177 515
WATER SUPPLY EXPENDITURE . . . . .	20	8 610	2 558	1 000	5 618	949	-	144 749
CURRENT OPERATION . . . . .	20	2 945	1 622	868	4 309	795	-	48 821
CAPITAL OUTLAY . . . . .	-	4 998	625	32	660	151	-	67 883
INTEREST ON DEBT . . . . .	-	668	311	99	649	3	-	28 045
OTHER UTILITY REVENUE . . . . .	-	T 784	-	-	-	-	-	T 596 652
OTHER UTILITY EXPENDITURE . . . . .	-	1 424	-	-	-	-	-	1 042 062
CURRENT OPERATION . . . . .	-	1 422	-	-	-	-	-	826 247
CAPITAL OUTLAY . . . . .	-	2	-	-	-	-	-	135 920
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	-	79 895
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	6 607	26 800	22 068	15 196	160 979	9 051	10 000	5 159 398
GROSS DEBT OUTSTANDING . . . . .	29 243	108 188	86 205	55 343	274 031	15 390	34 355	11 763 743
LONG-TERM . . . . .	14 872	108 188	22 763	42 886	215 922	3 618	21 449	9 002 101
FULL FAITH AND CREDIT . . . . .	12 981	76 752	17 418	26 061	163 475	3 618	21 449	7 150 062
UTILITY DEBT ONLY . . . . .	-	18 210	5 345	2 179	16 135	104	-	2 698 601
NONGUARANTEED . . . . .	1 891	31 436	-	16 825	52 447	-	-	1 852 039
UTILITY DEBT ONLY . . . . .	-	8 126	-	-	-	-	-	65 095
SHORT-TERM . . . . .	14 371	-	63 442	12 456	58 109	11 771	12 906	2 761 642
LONG-TERM DEBT ISSUED . . . . .	1 839	20 297	6 653	8 740	25 990	152	10 470	1 395 264
LONG-TERM DEBT RETIRED . . . . .	1 435	9 594	4 531	1 963	21 669	1 206	823	728 851
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	-	550	379	1 668	450	668	601 268

Note See text on to coverage of financial years. Because of rounding detail may not add to totals. The type of "other utility" is indicated as follows: Electric power E; gas supply G; transit system T.

\* Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	NEW YORK--Continued							
	Niagara Falls	Rochester	Rome	Schenectady	Syracuse	Troy	Utica	White Plains
POPULATION, 1970 . . . . .	85 615	296 233	50 148	77 958	197 297	62 918	91 611	50 346
DATE OF END OF FISCAL YEAR . . . . .	12/31	6/30	12/31	12/31	12/31	12/31	12/31	6/30
GENERAL REVENUE . . . . .	23 622	164 721	15 542	16 846	103 014	11 744	19 210	21 253
INTERGOVERNMENTAL REVENUE . . . . .	12 086	80 016	6 608	6 472	55 622	3 009	6 644	4 476
FROM STATE GOVERNMENT . . . . .	3 496	39 024	2 836	4 081	31 024	2 490	4 403	3 781
FROM FEDERAL GOVERNMENT . . . . .	5 479	15 417	3 755	2 346	10 412	519	1 747	636
FROM LOCAL GOVERNMENTS . . . . .	3 110	25 575	18	45	14 185	-	493	59
GENERAL REVENUE FROM OWN SOURCES . . . . .	11 536	84 705	8 934	10 374	47 392	8 735	12 566	16 777
TAXES . . . . .	8 083	67 227	3 123	8 226	33 741	6 055	10 018	12 203
PROPERTY . . . . .	7 468	65 229	2 872	7 317	32 632	4 033	9 612	11 629
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	1 773	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	357	1 192	129	563	559	147	228	215
OTHER . . . . .	258	806	122	345	550	102	178	360
CURRENT CHARGES . . . . .	2 116	9 838	5 130	1 656	6 660	2 446	1 665	2 402
MISCELLANEOUS . . . . .	1 336	7 640	681	492	6 991	234	882	2 172
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	26 546	184 954	13 808	17 523	101 471	11 420	19 260	32 106
CAPITAL OUTLAY . . . . .	8 684	32 685	4 322	4 465	23 528	729	2 902	12 672
OTHER . . . . .	17 862	152 269	9 486	13 058	77 943	10 691	16 358	19 434
EDUCATION . . . . .	-	85 006	-	-	38 567	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	78 224	-	-	36 398	-	-	-
HIGHWAYS . . . . .	2 295	7 866	894	1 131	4 271	1 285	1 100	3 753
OTHER THAN CAPITAL OUTLAY . . . . .	818	4 410	631	1 099	3 238	810	580	765
PUBLIC WELFARE . . . . .	31	-	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	4 622	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	4 555	-	-	-	-	-
HEALTH . . . . .	12	-	19	291	18	79	271	-
POLICE PROTECTION . . . . .	3 033	11 663	744	3 160	6 184	1 887	2 113	3 369
FIRE PROTECTION . . . . .	2 392	11 404	978	2 147	6 674	2 506	2 504	2 258
SEWERAGE . . . . .	1 711	12 134	805	1 778	1 341	304	250	368
OTHER THAN CAPITAL OUTLAY . . . . .	607	424	61	589	471	302	136	133
SANITATION OTHER THAN SEWERAGE . . . . .	1 595	6 549	230	1 059	2 370	678	1 118	1 229
PARKS AND RECREATION . . . . .	1 499	5 969	248	871	3 555	324	902	1 224
HOUSING AND URBAN RENEWAL . . . . .	3 670	3 252	3 445	2 194	17 189	1 648	3 092	7 487
OTHER THAN CAPITAL OUTLAY . . . . .	767	405	385	400	7 040	1 647	1 833	1 999
LIBRARIES . . . . .	2 104	3 519	268	-	999	84	361	2 425
FINANCIAL ADMINISTRATION . . . . .	470	987	173	415	728	335	227	451
GENERAL CONTROL . . . . .	684	1 980	175	402	994	444	480	949
GENERAL PUBLIC BUILDINGS . . . . .	1 033	650	42	120	368	218	624	1 025
OTHER THAN CAPITAL OUTLAY . . . . .	381	593	42	118	333	123	238	581
INTEREST ON GENERAL DEBT . . . . .	1 467	5 200	436	395	3 152	902	1 798	1 777
ALL OTHER . . . . .	4 550	28 776	729	3 561	15 061	726	4 419	5 790
WATER SUPPLY REVENUE . . . . .	2 386	9 509	843	1 385	3 194	2 171	2 129	1 061
WATER SUPPLY EXPENDITURE . . . . .	2 134	5 153	575	710	2 633	2 041	2 140	872
CURRENT OPERATION . . . . .	1 631	4 827	457	642	2 491	1 622	1 892	719
CAPITAL OUTLAY . . . . .	394	83	38	41	141	120	232	153
INTEREST ON DEBT . . . . .	109	242	80	28	1	298	16	-
OTHER UTILITY REVENUE . . . . .	(T)287	-	(T) 50	-	-	-	(T)-	-
OTHER UTILITY EXPENDITURE . . . . .	866	-	89	-	-	-	256	-
CURRENT OPERATION . . . . .	866	-	89	-	-	-	136	-
CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	120	-
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	13 472	88 071	5 708	8 443	46 847	7 201	8 999	10 913
GROSS DEBT OUTSTANDING . . . . .	66 347	263 275	14 188	12 156	108 053	35 268	49 495	62 926
LONG-TERM . . . . .	18 798	56 693	8 127	7 226	39 164	25 711	37 674	17 797
FULL FAITH AND CREDIT . . . . .	18 798	53 101	8 127	6 469	16 105	25 711	37 326	17 797
UTILITY DEBT ONLY . . . . .	3 005	2 250	2 404	-	40	7 971	-	-
NONGUARANTEED . . . . .	-	3 593	-	757	23 059	-	348	-
UTILITY DEBT ONLY . . . . .	-	-	-	662	-	-	348	-
SHORT-TERM . . . . .	47 549	206 581	6 061	4 930	68 888	9 557	11 821	45 128
LONG-TERM DEBT ISSUED . . . . .	-	33 281	-	4 540	-	-	6 771	7 390
LONG-TERM DEBT RETIRED . . . . .	1 981	8 779	735	584	3 211	1 515	3 172	4 419
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	1 229	-	280	1 202	343	-	348

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T).

- Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	NEW YORK--Continued		NORTH CAROLINA						
	Yonkers	Anchorage	Charlotte	Durham	Fayetteville	Greensboro	High Point	Raleigh	
POPULATION: 1970 . . . . .	204 297	57 681	241 178	95 438	53 510	144 076	63 259	123 793	
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	
GENERAL REVENUE . . . . .	116 345	13 417	52 294	23 139	9 215	43 074	13 247	22 708	
INTERGOVERNMENTAL REVENUE . . . . .	47 569	4 840	13 851	7 750	3 905	16 334	4 071	8 806	
FROM STATE GOVERNMENT . . . . .	24 578	1 851	8 253	3 009	1 529	5 210	2 046	3 781	
FROM FEDERAL GOVERNMENT . . . . .	20 189	1 802	275	3 270	1 658	6 900	1 994	2 660	
FROM LOCAL GOVERNMENTS . . . . .	2 802	1 187	5 323	1 471	718	4 225	31	2 365	
GENERAL REVENUE FROM OWN SOURCES . . .	68 776	8 577	38 443	15 389	5 310	26 740	9 175	13 901	
TAXES . . . . .	60 708	5 558	28 601	8 162	3 473	16 942	5 472	11 193	
PROPERTY . . . . .	48 892	5 215	27 211	7 762	3 262	16 159	5 280	10 365	
GENERAL SALES AND GROSS RECEIPTS . . .	9 219	-	-	-	-	-	-	-	
SELECTIVE SALES AND GROSS RECEIPTS . . .	1 648	342	1 389	400	210	783	221	829	
OTHER . . . . .	949	-	-	-	-	-	-	-	
CURRENT CHARGES . . . . .	4 713	1 268	6 769	4 148	1 418	5 834	2 303	868	
MISCELLANEOUS . . . . .	3 355	1 791	3 073	3 079	420	3 964	1 400	1 840	
GENERAL EXPENDITURE, ALL FUNCTIONS . . . .	113 625	10 681	64 952	22 312	7 609	35 681	18 274	26 061	
CAPITAL OUTLAY . . . . .	21 098	1 017	20 699	8 467	1 701	13 192	6 733	10 624	
OTHER . . . . .	92 528	9 664	44 257	13 845	5 908	22 529	11 541	15 436	
EDUCATION . . . . .	52 688	-	-	-	-	-	-	-	
OTHER THAN CAPITAL OUTLAY . . . . .	47 129	-	-	-	-	-	-	-	
HIGHWAYS . . . . .	2 084	1 284	7 836	4 930	942	7 040	1 286	3 892	
OTHER THAN CAPITAL OUTLAY . . . . .	954	1 167	5 271	1 393	485	1 809	825	910	
PUBLIC WELFARE . . . . .	-	-	-	12	-	-	-	69	
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-	
HOSPITALS . . . . .	-	-	-	-	-	-	-	-	
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-	
HEALTH . . . . .	14	-	31	-	-	22	70	-	
POLICE PROTECTION . . . . .	8 707	1 433	7 673	2 887	1 290	5 210	2 182	3 831	
FIRE PROTECTION . . . . .	7 189	1 247	5 736	1 624	981	3 228	1 996	3 036	
SEWERAGE . . . . .	265	-	4 067	4 789	1 267	2 665	1 030	5 829	
OTHER THAN CAPITAL OUTLAY . . . . .	144	-	1 688	2 007	557	1 416	490	870	
SANITATION OTHER THAN SEWERAGE . . . . .	3 816	703	5 391	1 362	1 053	2 082	1 151	2 247	
PARKS AND RECREATION . . . . .	3 198	631	2 793	711	504	4 094	2 770	2 423	
HOUSING AND URBAN RENEWAL . . . . .	15 231	1 012	1 581	1 528	-	2 553	1 206	2	
OTHER THAN CAPITAL OUTLAY . . . . .	6 603	319	-	266	-	774	425	-	
LIBRARIES . . . . .	1 833	388	-	224	-	687	321	323	
FINANCIAL ADMINISTRATION . . . . .	1 487	194	1 645	784	335	1 042	628	582	
GENERAL CONTROL . . . . .	1 630	295	2 208	559	139	354	422	967	
GENERAL PUBLIC BUILDINGS . . . . .	1 203	166	6 312	261	58	1 454	483	684	
OTHER THAN CAPITAL OUTLAY . . . . .	799	162	514	221	49	323	138	209	
INTEREST ON GENERAL DEBT . . . . .	2 731	1 626	3 235	678	341	1 956	1 042	252	
ALL OTHER . . . . .	11 489	1 702	16 443	1 963	701	3 293	3 685	1 924	
WATER SUPPLY REVENUE . . . . .	4 403	2 993	5 497	2 621	1 739	3 347	1 324	5 034	
WATER SUPPLY EXPENDITURE . . . . .	3 000	3 304	6 524	5 860	1 440	4 866	1 448	5 432	
CURRENT OPERATION . . . . .	2 238	3 001	2 304	2 374	815	1 686	978	1 715	
CAPITAL OUTLAY . . . . .	526	31	3 539	2 856	947	2 787	447	3 202	
INTEREST ON DEBT . . . . .	237	273	681	630	76	392	422	514	
OTHER UTILITY REVENUE . . . . .	-	-	-	-	E 14 904	-	E 6 869	-	
OTHER UTILITY EXPENDITURE . . . . .	-	-	-	-	12 673	-	7 404	-	
CURRENT OPERATION . . . . .	-	-	-	-	10 296	-	6 098	-	
CAPITAL OUTLAY . . . . .	-	-	-	-	2 239	-	1 177	-	
INTEREST ON DEBT . . . . .	-	-	-	-	139	-	130	-	
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	57 664	5 990	26 838	8 911	4 887	15 623	7 009	11 468	
GROSS DEBT OUTSTANDING . . . . .	124 432	29 958	113 967	38 110	12 742	63 805	46 085	40 881	
LONG-TERM . . . . .	55 772	23 713	97 972	25 280	12 692	57 080	43 020	38 142	
FULL FAITH AND CREDIT . . . . .	55 772	23 713	93 972	23 973	12 440	57 080	43 020	38 142	
UTILITY DEBT ONLY . . . . .	4 163	6 052	19 378	7 357	4 875	13 163	16 030	27 495	
NONGUARANTEED . . . . .	-	-	4 000	1 307	202	-	-	-	
UTILITY DEBT ONLY . . . . .	-	-	-	-	-	-	-	-	
SHORT-TERM . . . . .	68 660	6 248	15 995	12 830	100	6 725	3 065	2 739	
LONG-TERM DEBT ISSUED . . . . .	-	-	-	-	2 500	3 000	13 650	15 000	
LONG-TERM DEBT RETIRED . . . . .	5 642	623	4 780	1 664	809	3 689	4 180	1 394	
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	1 327	119	692	-	-	-	71	-	

Note: See text on coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power E, gas supply G, transit system T.

\* Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	NORTH CAROLINA— Continued	NORTH DAKOTA	OHIO							
			Winston- Salem	Fargo	Akron	Canton	Cincinnati	Cleveland	Cleveland Heights	Columbus
POPULATION: 1970 . . . . .	134 676	53 365	275 425	110 053	452 524	750 879	60 767	540 025		
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE . . . . .	37 633	9 930	60 823	19 862	306 687	196 534	8 350	113 632		
INTERGOVERNMENTAL REVENUE . . . . .	15 959	3 044	18 346	3 643	102 096	56 651	1 330	29 791		
FROM STATE GOVERNMENT . . . . .	4 702	850	5 970	2 129	60 465	23 832	1 219	10 343		
FROM FEDERAL GOVERNMENT . . . . .	10 152	2 127	11 249	1 514	33 061	32 326	111	17 203		
FROM LOCAL GOVERNMENTS . . . . .	1 105	66	1 127	-	8 570	493	-	2 245		
GENERAL REVENUE FROM OWN SOURCES . . . . .	21 573	6 887	42 477	16 219	204 591	139 883	7 020	83 841		
TAXES . . . . .	12 839	2 964	29 289	9 942	73 600	91 797	5 530	53 123		
PROPERTY . . . . .	12 163	2 438	7 451	1 106	26 163	40 233	2 496	8 447		
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-		
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	-	200	21 838	6 836	1 162	857	48	547		
OTHER . . . . .	676	325	-	46 275	50 707	2 986	44 129			
CURRENT CHARGES . . . . .	5 787	1 640	7 322	2 292	97 911	34 816	952	18 450		
MISCELLANEOUS . . . . .	2 948	2 293	5 866	3 985	33 080	13 270	539	12 268		
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	47 325	12 578	65 796	20 434	286 475	175 495	7 636	109 397		
CAPITAL OUTLAY . . . . .	16 634	5 655	15 862	4 298	46 072	32 609	303	15 963		
OTHER . . . . .	30 691	6 923	49 934	16 186	240 403	142 086	7 334	93 434		
EDUCATION . . . . .	369	-	-	-	111 910	69	-	-		
OTHER THAN CAPITAL OUTLAY . . . . .	355	-	-	-	84 922	69	-	-		
HIGHWAYS . . . . .	3 334	1 756	10 407	2 907	6 898	10 728	844	11 122		
OTHER THAN CAPITAL OUTLAY . . . . .	2 234	573	5 361	2 105	5 094	7 420	844	5 408		
PUBLIC WELFARE . . . . .	204	-	-	-	-	5	-	7		
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-		
HOSPITALS . . . . .	602	-	-	-	35 608	-	-	-		
OTHER THAN CAPITAL OUTLAY . . . . .	599	-	-	-	35 112	-	-	-		
HEALTH . . . . .	46	361	2 034	566	7 885	5 396	82	2 803		
POLICE PROTECTION . . . . .	4 103	1 168	8 484	3 158	18 910	40 716	1 253	18 454		
FIRE PROTECTION . . . . .	2 531	990	5 785	2 437	13 992	20 820	948	12 626		
SEWERAGE . . . . .	1 609	4 437	6 172	3 699	10 735	18 456	989	9 403		
OTHER THAN CAPITAL OUTLAY . . . . .	991	267	4 441	1 189	6 953	6 711	989	3 376		
SANITATION OTHER THAN SEWERAGE . . . . .	2 582	688	2 111	417	6 119	10 878	1 016	5 343		
PARKS AND RECREATION . . . . .	2 221	-	2 980	594	13 494	8 601	389	7 223		
HOUSING AND URBAN RENEWAL . . . . .	6 011	37	7 727	1 488	14 385	3 866	-	729		
OTHER THAN CAPITAL OUTLAY . . . . .	1 176	37	990	952	7 935	1 594	-	122		
LIBRARIES . . . . .	-	160	-	-	-	-	-	3 136		
FINANCIAL ADMINISTRATION . . . . .	647	222	1 533	532	2 357	2 049	75	1 561		
GENERAL CONTROL . . . . .	1 067	200	2 292	891	3 961	6 009	356	4 081		
GENERAL PUBLIC BUILDINGS . . . . .	282	262	955	238	1 610	1 884	303	691		
OTHER THAN CAPITAL OUTLAY . . . . .	150	131	919	229	1 111	1 078	303	681		
INTEREST ON GENERAL DEBT . . . . .	2 434	943	4 120	2 444	10 771	10 097	373	10 695		
ALL OTHER . . . . .	19 284	1 352	11 196	1 113	27 840	35 919	1 009	21 573		
WATER SUPPLY REVENUE . . . . .	2 956	1 120	6 979	1 963	15 466	26 653	1 114	14 005		
WATER SUPPLY EXPENDITURE . . . . .	2 621	2 813	7 997	1 800	11 637	24 471	1 096	17 819		
CURRENT OPERATION . . . . .	1 566	894	5 066	1 577	7 587	18 967	1 096	6 987		
CAPITAL OUTLAY . . . . .	593	1 761	2 164	174	3 340	3 267	-	9 171		
INTEREST ON DEBT . . . . .	462	157	767	49	710	2 237	-	1 661		
OTHER UTILITY REVENUE . . . . .	1 229	-	-	-	-	135 878	-	14 975		
OTHER UTILITY EXPENDITURE . . . . .	2 211	-	-	-	-	38 043	-	5 655		
CURRENT OPERATION . . . . .	568	-	-	-	-	34 584	-	4 365		
CAPITAL OUTLAY . . . . .	1 643	-	-	-	-	2 610	-	1 207		
INTEREST ON DEBT . . . . .	-	-	-	-	-	849	-	83		
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	14 366	4 529	29 619	10 571	155 403	129 493	4 354	59 374		
GROSS DEBT OUTSTANDING . . . . .	81 185	26 922	121 118	55 989	261 747	354 747	9 085	298 798		
LONG- TERM . . . . .	65 655	26 619	75 620	48 832	242 061	278 841	8 785	234 653		
FULL FAITH AND CREDIT . . . . .	64 705	705	57 955	4 055	186 227	218 272	8 785	158 227		
UTILITY DEBT ONLY . . . . .	13 680	-	7 978	-	24 293	23 820	-	68 758		
NONGUARANTEED . . . . .	850	25 914	17 665	44 777	55 834	60 569	-	76 426		
UTILITY DEBT ONLY . . . . .	-	3 845	9 820	-	-	60 569	-	-		
SHORT-TERM . . . . .	15 630	303	45 498	7 157	19 686	75 906	300	64 145		
LONG-TERM DEBT ISSUED . . . . .	18 060	7 075	13 448	2 190	9 830	772	1 195	61 418		
LONG-TERM DEBT RETIRED . . . . .	3 047	1 849	6 019	2 928	13 620	25 776	900	8 136		
EXHIBIT C CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	222	231	-	-	8 450	199	-	-		

Note: See text to coverage of fiscal years. Because of rounding detail may not add to totals. The type of "other utility" is indicated as follows: Electric power E; gas supply G; transit system T. Two or more utilities are indicated by an asterisk \*

- Represents zero or rounds to zero.

**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued**

(Dollar amounts in thousands)

Item	OHIO—Continued							
	Dayton	Elyria	Euclid	Hamilton	Kettering	Lakewood	Lima	Lorain
POPULATION: 1970 . . . . .	243 601	53 427	71 552	67 865	71 864	70 173	53 734	78 185
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE . . . . .	67 734	7 899	14 318	9 585	7 259	20 370	7 766	14 465
INTERGOVERNMENTAL REVENUE . . . . .	25 409	1 144	2 133	2 017	1 578	1 712	2 085	5 820
FROM STATE GOVERNMENT . . . . .	5 433	846	1 428	1 382	1 080	1 440	1 215	1 346
FROM FEDERAL GOVERNMENT . . . . .	17 828	298	705	439	192	272	427	4 474
FROM LOCAL GOVERNMENTS . . . . .	2 147	-	-	196	307	-	443	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	42 325	6 795	12 184	7 569	5 681	18 657	5 681	8 646
TAXES . . . . .	28 329	3 413	9 994	5 151	5 128	5 371	3 048	6 005
PROPERTY . . . . .	10 500	918	6 309	966	2 000	3 066	583	2 096
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	17 829	2 495	3 685	4 185	3 127	2 304	2 465	3 909
CURRENT CHARGES . . . . .	8 325	1 338	953	1 400	65	12 484	1 481	1 486
MISCELLANEOUS . . . . .	5 670	2 004	1 237	1 018	489	803	1 152	1 155
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	70 285	8 040	20 302	10 344	5 907	21 573	7 300	14 728
CAPITAL OUTLAY . . . . .	16 024	1 497	11 378	1 739	1 596	2 989	1 407	6 591
OTHER . . . . .	54 262	6 584	8 923	8 605	4 311	18 604	5 894	8 136
EDUCATION . . . . .	-	-	-	-	-	-	53	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	53	-
HIGHWAYS . . . . .	6 569	1 066	1 175	770	1 707	889	985	1 111
OTHER THAN CAPITAL OUTLAY . . . . .	3 378	913	508	481	683	804	628	990
PUBLIC WELFARE . . . . .	-	-	3	9	2	-	2	4
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	1	-	-	-	-
HOSPITALS . . . . .	-	-	-	2	-	14 414	617	564
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	2	-	11 657	-	-
HEALTH . . . . .	3 466	113	76	241	103	77	62	334
POLICE PROTECTION . . . . .	8 538	974	1 647	1 745	1 304	1 110	1 351	1 155
FIRE PROTECTION . . . . .	6 052	1 123	1 135	1	266	918	1 156	1 334
SEWERAGE . . . . .	2 154	515	10 891	1 804	91	425	778	940
OTHER THAN CAPITAL OUTLAY . . . . .	1 946	329	728	595	-	398	455	721
SANITATION OTHER THAN SEWERAGE . . . . .	2 898	473	1 097	607	-	1 003	344	549
PARKS AND RECREATION . . . . .	6 747	413	773	519	476	366	274	313
HOUSING AND URBAN RENEWAL . . . . .	8 943	1 013	462	24	-	-	-	4 278
OTHER THAN CAPITAL OUTLAY . . . . .	3 541	101	288	19	-	-	-	278
LIBRARIES . . . . .	-	-	-	-	-	-	31	-
FINANCIAL ADMINISTRATION . . . . .	995	108	51	153	241	176	112	211
GENERAL CONTROL . . . . .	2 942	373	447	158	419	460	481	343
GENERAL PUBLIC BUILDINGS . . . . .	1 055	33	145	91	303	93	71	1 471
OTHER THAN CAPITAL OUTLAY . . . . .	1 055	33	145	69	287	93	61	74
INTEREST ON GENERAL DEBT . . . . .	2 323	446	927	176	112	867	385	775
ALL OTHER . . . . .	17 604	1 387	1 467	2 712	885	794	597	1 345
WATER SUPPLY REVENUE . . . . .	5 284	1 057	-	1 489	-	978	1 977	1 115
WATER SUPPLY EXPENDITURE . . . . .	4 967	1 230	-	1 722	-	1 043	1 462	1 351
CURRENT OPERATION . . . . .	4 136	693	-	1 190	-	887	813	915
CAPITAL OUTLAY . . . . .	485	366	-	434	-	145	293	321
INTEREST ON DEBT . . . . .	346	171	-	97	-	11	356	114
OTHER UTILITY REVENUE . . . . .	-	-	T 486	11 676	-	-	-	-
OTHER UTILITY EXPENDITURE . . . . .	-	-	672	11 968	-	-	-	-
CURRENT OPERATION . . . . .	-	-	556	8 704	-	-	-	-
CAPITAL OUTLAY . . . . .	-	-	117	2 917	-	-	-	-
INTEREST ON DEBT . . . . .	-	-	-	348	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	32 996	4 193	6 045	7 777	2 906	12 087	4 046	5 614
GROSS DEBT OUTSTANDING . . . . .	81 988	17 865	25 943	15 602	2 826	15 486	15 210	23 400
LONG-TERM . . . . .	60 636	12 128	25 943	15 511	2 826	15 243	15 132	16 024
FULL FAITH AND CREDIT . . . . .	57 134	9 546	25 343	5 970	2 826	9 191	13 562	6 499
UTILITY DEBT ONLY . . . . .	10 890	1 391	-	1 432	-	291	7 400	1 725
NONGUARANTEED . . . . .	3 902	2 582	600	9 541	-	6 052	1 570	9 525
UTILITY DEBT ONLY . . . . .	-	-	-	9 410	-	-	-	-
SHORT-TERM . . . . .	21 351	5 737	-	92	-	244	78	7 377
LONG-TERM DEBT ISSUED . . . . .	4 028	5 168	14 870	1 114	-	52	7	-
LONG-TERM DEBT RETIRED . . . . .	4 746	896	6 804	1 119	250	810	773	2 215
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	-	-	-	-	-	-	-

Note: See text as to coverage of fiscal year. Because of rounding, detail may not add to totals. The type of other utility is indicated on following lines. Electric power & gas supply & transit system 1. Two or more utilities are indicated by an asterisk (\*).

\* Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	OHIO--Continued						OKLAHOMA	
	Mansfield	Perris	Springfield	Toledo	Warren	Youngstown	Lawton	Norman
POPULATION: 1970 . . . . .	55 047	100 216	81 941	383 818	63 494	140 909	74 470	52 117
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	12/31	12/31	6/30	6/30
GENERAL REVENUE . . . . .								
INTERGOVERNMENTAL REVENUE . . . . .	8 910	9 762	11 141	79 572	9 120	25 718	9 060	11 812
FROM STATE GOVERNMENT . . . . .	1 728	1 901	2 332	23 036	3 076	6 986	2 063	1 069
FROM FEDERAL GOVERNMENT . . . . .	1 119	1 580	1 616	8 120	1 376	2 702	726	413
FROM LOCAL GOVERNMENTS . . . . .	602	322	716	14 591	1 700	4 284	1 337	656
7	-	-	-	325	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	7 182	7 861	8 800	56 536	6 044	18 732	6 997	10 743
TAXES . . . . .	4 883	6 842	6 298	34 874	3 575	13 752	4 583	2 319
PROPERTY . . . . .	1 494	2 554	973	5 975	708	3 446	1 071	673
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	2 995	1 203
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	-	56	-	208	-	-	349	323
OTHER . . . . .	3 390	4 232	5 325	28 691	2 867	10 306	169	120
CURRENT CHARGES . . . . .	1 556	495	1 403	16 029	1 713	2 358	1 152	8 069
MISCELLANEOUS . . . . .	743	524	1 109	5 633	755	2 621	1 262	354
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	8 192	8 315	10 342	82 796	9 472	23 318	7 298	10 892
CAPITAL OUTLAY . . . . .	1 936	224	1 582	17 338	3 660	5 256	1 932	729
OTHER . . . . .	6 256	8 081	8 760	65 458	5 812	18 061	5 366	10 163
EDUCATION . . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	1 491	1 161	1 447	10 820	1 640	2 810	684	403
OTHER THAN CAPITAL OUTLAY . . . . .	806	980	1 084	7 146	606	2 481	364	403
PUBLIC WELFARE . . . . .	-	-	-	-	-	54	-	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	6 067
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	5 635
HEALTH . . . . .	156	106	259	3 125	104	544	28	-
POLICE PROTECTION . . . . .	1 247	1 584	1 508	12 331	1 286	3 518	975	891
FIRE PROTECTION . . . . .	1 107	1 406	1 834	9 405	995	2 977	811	493
SEWERAGE . . . . .	1 327	330	996	10 977	740	1 232	380	220
OTHER THAN CAPITAL OUTLAY . . . . .	421	286	668	5 692	524	1 094	221	206
SANITATION OTHER THAN SEWERAGE . . . . .	195	858	432	4 817	637	774	423	553
PARKS AND RECREATION . . . . .	272	608	866	4 869	311	845	234	552
HOUSING AND URBAN RENEWAL . . . . .	346	-	42	7 846	2 403	3 119	368	-
OTHER THAN CAPITAL OUTLAY . . . . .	283	-	17	3 297	97	388	8	-
LIBRARIES . . . . .	-	-	-	-	-	-	544	31
FINANCIAL ADMINISTRATION . . . . .	104	205	215	1 138	64	319	223	266
GENERAL CONTROL . . . . .	587	733	589	2 008	453	948	355	443
GENERAL PUBLIC BUILDINGS . . . . .	88	126	157	1 106	102	259	59	147
OTHER THAN CAPITAL OUTLAY . . . . .	88	126	139	1 021	102	259	59	146
INTEREST ON GENERAL DEBT . . . . .	456	197	157	2 424	278	1 176	696	354
ALL OTHER . . . . .	816	1 000	1 815	11 934	460	4 743	1 497	471
WATER SUPPLY REVENUE . . . . .	1 158	-	1 512	7 572	1 935	4 066	2 340	1 555
WATER SUPPLY EXPENDITURE . . . . .	1 778	-	1 467	9 206	2 136	3 353	1 015	1 432
CURRENT OPERATION . . . . .	658	-	1 010	5 204	1 137	3 245	619	394
CAPITAL OUTLAY . . . . .	927	-	352	3 534	803	108	126	998
INTEREST ON DEBT . . . . .	193	-	105	468	196	-	270	41
OTHER UTILITY REVENUE . . . . .	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE . . . . .	-	-	-	-	-	-	-	-
CURRENT OPERATION . . . . .	-	-	-	-	-	-	-	-
CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	4 751	5 589	7 235	43 094	4 719	14 205	3 602	5 847
GROSS DEBT OUTSTANDING . . . . .	13 782	4 366	7 475	96 317	13 429	46 918	23 818	11 817
LONG-TERM . . . . .	13 335	2 577	7 475	48 169	13 429	28 813	23 818	11 817
FULL FAITH AND CREDIT . . . . .	7 120	1 935	2 692	26 284	7 444	18 691	22 318	5 542
UTILITY DEBT ONLY . . . . .	3 990	-	-	-	4 774	-	7 703	-
NONGUARANTEED . . . . .	6 215	642	4 623	21 885	5 985	10 122	1 500	6 275
UTILITY DEBT ONLY . . . . .	-	-	3 296	9 315	-	5 000	-	1 505
SHORT-TERM . . . . .	447	1 789	-	48 148	-	18 105	-	-
LONG-TERM DEBT ISSUED . . . . .	223	59	1 076	8 366	2 951	5 060	-	-
LONG-TERM DEBT RETIRED . . . . .	854	577	1 006	2 763	1 388	1 805	1 181	822
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	-	-	-	-	-	272	155

Note See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	OKLAHOMA--Continued		OREGON			PENNSYLVANIA		
	Oklahoma City	Tulsa	Eugene	Portland	Salem	Abington township	Allentown	Altoona
POPULATION: 1970 . . . . .	360 856 6/30	330 350 6/30	78 389 6/30	380 555 6/30	68 856 6/30	62 899 12/31	109 527 12/31	63 115 12/31
DATE OF END OF FISCAL YEAR . . . . .	-	-	-	-	-	-	-	-
GENERAL REVENUE . . . . .	74 147	69 223	23 469	107 339	20 900	5 756	15 798	5 893
INTERGOVERNMENTAL REVENUE . . . . .	20 447	17 162	5 641	41 179	9 089	703	2 997	1 510
FROM STATE GOVERNMENT . . . . .	7 236	11 431	2 328	11 587	2 300	468	1 358	629
FROM FEDERAL GOVERNMENT . . . . .	13 211	5 708	3 228	28 433	6 787	183	1 306	553
FROM LOCAL GOVERNMENTS . . . . .	-	23	85	1 159	1	53	333	329
GENERAL REVENUE FROM OWN SOURCES . . . . .	53 700	52 061	17 828	66 160	11 811	5 052	12 801	4 382
TAXES . . . . .	31 554	34 111	7 227	41 327	6 749	4 098	9 804	3 322
PROPERTY . . . . .	14 973	10 609	6 577	31 717	5 982	3 443	5 455	2 058
GENERAL SALES AND GROSS RECEIPTS . . . . .	12 381	20 206	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	2 744	2 110	371	4 454	582	83	-	40
OTHER . . . . .	1 456	1 186	279	5 156	186	572	4 350	1 224
CURRENT CHARGES . . . . .	13 425	13 026	2 684	17 014	2 501	516	1 524	855
MISCELLANEOUS . . . . .	8 721	4 924	7 917	7 819	2 562	438	1 473	205
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	73 866	72 180	17 973	92 876	23 312	5 388	17 436	5 859
CAPITAL OUTLAY . . . . .	23 959	20 025	4 105	23 094	10 429	667	4 667	43
OTHER . . . . .	49 907	52 155	13 868	69 782	12 883	4 721	12 769	5 815
EDUCATION . . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	4 859	10 563	1 659	5 632	2 866	996	1 020	964
OTHER THAN CAPITAL OUTLAY . . . . .	3 113	3 465	1 410	3 769	1 646	762	795	959
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	-	-	-	-	-	-	-
POLICE PROTECTION . . . . .	7 734	6 165	2 838	14 623	2 055	1 141	2 309	847
FIRE PROTECTION . . . . .	8 323	6 461	2 285	11 102	1 882	320	1 715	1 017
SEWERAGE . . . . .	8 348	1 453	1 384	15 174	2 378	337	2 898	369
OTHER THAN CAPITAL OUTLAY . . . . .	1 559	1 135	537	3 978	1 003	337	850	363
SANITATION OTHER THAN SEWERAGE . . . . .	3 360	1 914	321	2 266	152	567	908	30
PARKS AND RECREATION . . . . .	10 891	4 565	2 059	9 475	1 123	660	1 938	148
HOUSING AND URBAN RENEWAL . . . . .	-	3 940	2 217	10 555	6 863	-	1 425	102
OTHER THAN CAPITAL OUTLAY . . . . .	-	801	330	4 391	1 533	-	628	102
LIBRARIES . . . . .	-	-	453	-	336	152	-	-
FINANCIAL ADMINISTRATION . . . . .	1 576	637	1 263	2 687	623	229	509	400
GENERAL CONTROL . . . . .	1 636	1 514	623	2 024	549	27	252	115
GENERAL PUBLIC BUILDINGS . . . . .	659	325	93	396	921	325	798	88
OTHER THAN CAPITAL OUTLAY . . . . .	654	318	82	336	263	325	388	88
INTEREST ON GENERAL DEBT . . . . .	9 179	9 829	1 426	1 810	995	197	437	2
ALL OTHER . . . . .	17 301	24 814	1 353	16 248	2 558	307	3 017	1 744
WATER SUPPLY REVENUE . . . . .	12 066	8 589	1 846	9 630	1 758	-	2 313	1 134
WATER SUPPLY EXPENDITURE . . . . .	11 914	9 388	2 491	12 532	2 440	-	1 618	772
CURRENT OPERATION . . . . .	3 543	3 114	1 620	8 825	897	-	1 497	683
CAPITAL OUTLAY . . . . .	4 773	6 051	609	3 162	1 435	-	90	89
INTEREST ON DEBT . . . . .	3 598	223	262	545	108	-	31	-
OTHER UTILITY REVENUE . . . . .	(T)671	-	(E)14 712	-	(T)180	-	-	-
OTHER UTILITY EXPENDITURE . . . . .	773	-	48 037	-	398	-	-	-
CURRENT OPERATION . . . . .	773	-	12 533	-	397	-	-	-
CAPITAL OUTLAY . . . . .	-	-	31 066	-	1	-	-	-
INTEREST ON DEBT . . . . .	-	-	4 438	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	31 830	28 144	12 451	54 659	8 414	2 571	9 187	3 773
GROSS DEBT OUTSTANDING . . . . .	302 489	207 014	148 985	51 726	26 175	3 697	17 915	290
LONG-TERM . . . . .	302 489	192 539	139 690	41 468	26 175	3 697	13 365	290
FULL FAITH AND CREDIT . . . . .	155 974	140 439	17 735	41 468	26 175	3 697	13 365	290
UTILITY DEBT ONLY . . . . .	10 715	7 810	1 700	11 788	6 233	-	776	-
NONGUARANTEED . . . . .	146 515	52 100	121 954	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	85 695	-	114 952	-	-	-	4 550	-
SHORT-TERM . . . . .	-	14 475	9 295	10 258	-	-	-	-
LONG-TERM DEBT ISSUED . . . . .	25 262	12 500	-	1 349	4 005	-	5 100	-
LONG-TERM DEBT RETIRED . . . . .	13 830	9 815	3 279	3 747	1 505	492	698	50
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	2 478	1 743	-	3 710	-	79	996	203

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T).

- Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	PENNSYLVANIA—Continued							
	Bethlehem	Bristol township	Chester	Erie	Harrisburg	Haverford township	Lancaster	Lower Merion township
POPULATION: 1970 . . . . .	72 686	67 498	56 331	129 231	68 061	55 132	57 690	63 470
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	1/31	12/31	12/31	12/31	12/31
GENERAL REVENUE . . . . .	11 542	3 953	13 692	25 848	13 746	3 842	11 119	9 488
INTERGOVERNMENTAL REVENUE . . . . .	2 191	711	7 383	10 843	4 936	578	4 858	800
FROM STATE GOVERNMENT . . . . .	968	456	2 756	3 665	579	323	631	622
FROM FEDERAL GOVERNMENT . . . . .	492	232	4 551	7 101	4 257	197	4 158	134
FROM LOCAL GOVERNMENTS . . . . .	731	21	75	77	100	58	69	44
GENERAL REVENUE FROM OWN SOURCES . . . . .	9 350	3 242	6 309	15 004	8 810	3 264	6 261	8 600
TAXES . . . . .	7 132	2 429	5 333	10 333	5 426	2 505	4 491	7 086
PROPERTY . . . . .	4 546	2 188	2 695	8 131	3 114	2 183	2 792	6 487
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	2 986	241	2 638	2 184	2 312	352	1 699	599
CURRENT CHARGES . . . . .	1 493	635	795	3 491	2 492	700	1 197	936
MISCELLANEOUS . . . . .	725	178	181	1 181	692	59	573	666
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	14 149	3 894	12 633	23 320	14 091	3 321	10 080	8 777
CAPITAL OUTLAY . . . . .	3 392	13	4 855	4 686	2 157	140	1 303	813
OTHER . . . . .	10 757	3 881	7 777	18 633	11 934	3 181	8 777	7 964
EDUCATION . . . . .	-	-	29	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	29	-	-	-	-	-
HIGHWAYS . . . . .	1 574	418	1 059	1 941	1 122	717	871	1 395
OTHER THAN CAPITAL OUTLAY . . . . .	849	418	749	1 747	764	713	645	1 208
PUBLIC WELFARE . . . . .	-	-	46	25	-	-	-	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	194	-	125	-	02	66	111	208
POLICE PROTECTION . . . . .	1 815	1 188	1 894	2 802	2 364	1 033	1 573	2 397
FIRE PROTECTION . . . . .	1 912	198	660	2 315	1 063	56	1 224	348
SEWERAGE . . . . .	643	-	681	1 046	509	2 3	1 048	951
OTHER THAN CAPITAL OUTLAY . . . . .	366	-	447	1 037	507	366	945	519
SANITATION OTHER THAN SEWERAGE . . . . .	89	685	366	711	1 052	499	47	1 105
PARKS AND RECREATION . . . . .	929	41	385	1 092	508	127	495	618
HOUSING AND URBAN RENEWAL . . . . .	1 738	-	4 648	1 753	2 236	-	1 462	-
OTHER THAN CAPITAL OUTLAY . . . . .	80	-	636	199	509	-	763	-
LIBRARIES . . . . .	219	-	63	-	-	68	45	398
FINANCIAL ADMINISTRATION . . . . .	409	48	383	590	900	14	354	211
GENERAL CONTROL . . . . .	438	123	366	435	249	163	249	432
GENERAL PUBLIC BUILDINGS . . . . .	391	26	272	238	96	33	274	108
OTHER THAN CAPITAL OUTLAY . . . . .	391	26	224	224	96	33	205	84
INTEREST ON GENERAL DEBT . . . . .	460	81	317	915	293	34	180	359
ALL OTHER . . . . .	3 737	1 086	1 339	9 457	4 017	136	2 146	251
WATER SUPPLY REVENUE . . . . .	1 989	-	-	3 246	1 015	-	2 791	-
WATER SUPPLY EXPENDITURE . . . . .	1 238	-	-	4 034	479	-	1 664	-
CURRENT OPERATION . . . . .	961	-	-	2 153	498	-	1 579	-
CAPITAL OUTLAY . . . . .	258	-	-	1 482	135	-	85	-
INTEREST ON DEBT . . . . .	20	-	-	400	-	-	-	-
OTHER UTILITY REVENUE . . . . .	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE . . . . .	-	-	-	-	-	-	-	-
CURRENT OPERATION . . . . .	-	-	-	-	-	-	-	-
CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	6 324	2 725	5 083	9 253	6 608	1 915	5 185	4 593
GROSS DEBT OUTSTANDING . . . . .	11 688	2 700	10 310	33 206	8 715	975	6 531	6 740
LONG-TERM . . . . .	10 808	1 200	3 735	27 806	3 865	975	2 916	6 740
FULL FAITH AND CREDIT . . . . .	10 808	1 200	3 735	21 296	3 865	975	2 916	6 740
UTILITY DEBT ONLY . . . . .	-	-	-	1 725	-	-	-	-
NONGUARANTEED . . . . .	-	-	-	6 510	-	-	-	-
UTILITY DEBT ONLY . . . . .	-	-	-	6 510	-	-	-	-
SHORT-TERM . . . . .	800	1 500	6 575	5 400	4 850	-	3 613	-
LONG-TERM DEBT ISSUED . . . . .	920	-	-	4 000	-	-	1 000	-
LONG-TERM DEBT RETIRED . . . . .	1 160	150	300	1 686	421	165	466	345
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	325	-	152	937	501	-	207	104

Note: See text on coverage of fiscal years. Because of rounding, detail may not add to totals.

Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	PENNSYLVANIA--Continued							
	Penn Hills township	Philadelphia	Pittsburgh	Reading	Scranton	Upper Darby township	Willes-Barrett	York
POPULATION: 1970 . . . . .	62 886	1 950 098	520 117	87 643	103 564	95 910	58 856	50 335
DATE OF END OF FISCAL YEAR . . . . .	12/31	6/30	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE . . . . .	4 541	830 203	122 628	19 041	17 790	7 700	15 341	8 300
INTERGOVERNMENTAL REVENUE . . . . .	1 046	261 908	37 782	10 210	3 902	1 185	10 003	2 056
FROM STATE GOVERNMENT . . . . .	571	110 139	10 971	2 439	1 003	500	5 040	609
FROM FEDERAL GOVERNMENT . . . . .	277	147 316	23 976	7 658	2 699	491	4 725	1 378
FROM LOCAL GOVERNMENTS . . . . .	199	4 453	2 835	113	201	194	239	69
GENERAL REVENUE FROM OWN SOURCES . . . . .	3 494	568 295	84 846	8 832	13 888	6 515	5 338	6 744
TAXES . . . . .	3 052	436 492	77 912	6 207	8 968	4 769	4 408	4 667
PROPERTY . . . . .	1 927	124 712	46 275	3 654	4 899	4 360	2 998	3 138
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	2 603	5 043	56	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	222
OTHER . . . . .	1 125	309 177	26 594	2 497	4 069	410	1 409	1 307
CURRENT CHARGES . . . . .	180	71 880	922	2 231	4 067	1 457	365	1 794
MISCELLANEOUS . . . . .	262	59 923	6 012	395	853	289	565	283
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	3 987	809 580	112 460	16 756	16 727	9 908	15 314	9 093
CAPITAL OUTLAY . . . . .	512	121 911	23 467	7 456	656	809	8 268	144
OTHER . . . . .	3 475	687 669	88 993	9 300	16 071	6 099	7 046	8 949
EDUCATION . . . . .	-	24 586	16	-	-	-	65	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	24 586	16	-	-	-	65	-
HIGHWAYS . . . . .	743	29 210	9 823	1 027	888	1 117	880	1 463
OTHER THAN CAPITAL OUTLAY . . . . .	556	24 590	6 018	955	263	882	681	1 395
PUBLIC WELFARE . . . . .	-	34 562	30	-	18	-	134	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	39 730	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	37 248	-	-	-	-	-	-
HEALTH . . . . .	-	51 835	64	382	144	93	129	62
POLICE PROTECTION . . . . .	1 149	133 050	20 855	2 114	1 890	1 959	1 112	1 321
FIRE PROTECTION . . . . .	81	40 492	11 916	1 004	2 331	321	1 273	877
SEWERAGE . . . . .	649	26 338	1 827	287	1 077	613	365	1 014
OTHER THAN CAPITAL OUTLAY . . . . .	559	10 614	1 127	254	1 077	211	142	996
SANITATION OTHER THAN SEWERAGE . . . . .	456	40 154	8 644	125	859	579	447	483
PARKS AND RECREATION . . . . .	45	15 234	6 738	674	330	356	619	189
HOUSING AND URBAN RENEWAL . . . . .	-	42 162	15 299	7 548	1 151	-	7 498	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	24 094	2 636	348	1 151	-	572	-
LIBRARIES . . . . .	185	11 094	3 280	307	462	125	218	-
FINANCIAL ADMINISTRATION . . . . .	105	14 887	2 910	449	328	113	210	205
GENERAL CONTROL . . . . .	209	46 913	2 389	400	177	253	241	185
GENERAL PUBLIC BUILDINGS . . . . .	91	14 457	2 474	113	43	72	86	17
OTHER THAN CAPITAL OUTLAY . . . . .	49	13 377	2 454	105	43	74	54	16
INTEREST ON GENERAL DEBT . . . . .	131	45 002	5 057	629	792	115	260	206
ALL OTHER . . . . .	141	179 874	21 138	1 696	6 238	1 194	1 876	3 071
WATER SUPPLY REVENUE . . . . .	-	29 248	13 347	2 218	-	-	-	-
WATER SUPPLY EXPENDITURE . . . . .	-	32 802	10 576	2 365	-	-	-	-
CURRENT OPERATION . . . . .	-	19 926	7 198	2 282	-	-	-	-
CAPITAL OUTLAY . . . . .	-	8 223	3 378	83	-	-	-	-
INTEREST ON DEBT . . . . .	-	4 653	-	-	-	-	-	-
OTHER UTILITY REVENUE . . . . .	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE . . . . .	-	-	-	-	-	-	-	-
CURRENT OPERATION . . . . .	-	-	-	-	-	-	-	-
CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	1 763	422 057	57 825	7 497	6 746	3 755	4 144	3 303
GROSS DEBT OUTSTANDING . . . . .	2 212	1 228 784	131 124	6 960	18 424	2 889	10 492	2 760
LONG-TERM . . . . .	2 165	1 112 630	102 244	6 960	6 359	2 889	2 911	2 760
FULL FAITH AND CREDIT . . . . .	2 165	1 108 671	92 052	6 960	6 359	2 889	2 911	2 760
UTILITY DEBT ONLY . . . . .	-	111 147	-	150	-	-	-	-
NONQUARANTEED . . . . .	-	3 959	10 192	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	-	-	-	-	-	-	-	-
SHORT-TERM . . . . .	47	116 154	28 880	-	12 065	-	7 581	-
LONG-TERM DEBT ISSUED . . . . .	-	103 095	11 425	-	370	-	-	-
LONG-TERM DEBT RETIRED . . . . .	150	53 393	8 092	660	742	647	322	230
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	64 841	3 582	760	609	410	283	262

Note. See text as to coverage of fiscal years. Because of rounding, detail may not add to total.

- Represents zero or rounds to zero

Table 5 Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	RHODE ISLAND				SOUTH CAROLINA			SOUTH DAKOTA
	Cranston	Pawtucket	Providence	Warwick	Charleston	Columbia	Greenville	Sioux Falls
POPULATION: 1970 . . . . .	74 287	76 984	179 116	83 694	66 945	113 542	61 436	72 488
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	1/31	12/31	6/30	12/31	12/31
GENERAL REVENUE . . . . .	27 277	28 518	91 965	32 627	10 780	25 822	9 710	14 787
INTERGOVERNMENTAL REVENUE . . . . .	6 885	9 960	39 838	9 049	1 696	14 879	1 680	4 085
FROM STATE GOVERNMENT . . . . .	5 683	6 979	20 076	7 757	626	1 733	812	927
FROM FEDERAL GOVERNMENT . . . . .	1 201	2 981	19 762	1 292	966	12 381	818	3 157
FROM LOCAL GOVERNMENTS . . . . .	-	-	-	-	104	765	50	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	20 393	18 558	52 127	23 578	9 083	10 943	8 030	10 703
TAXES . . . . .	18 411	17 389	44 602	21 160	6 151	7 288	6 322	7 240
PROPERTY . . . . .	18 294	17 229	44 090	20 943	5 094	5 803	4 598	4 693
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	2 356
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	117	160	512	217	1 057	1 485	1 724	211
CURRENT CHARGES . . . . .	1 400	513	3 918	790	2 391	2 310	641	1 512
MISCELLANEOUS . . . . .	562	656	3 607	1 628	542	1 345	1 066	1 951
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	28 886	33 454	79 889	25 893	10 402	21 581	9 649	14 132
CAPITAL OUTLAY . . . . .	3 644	6 093	12 439	101	1 718	7 344	2 541	5 690
OTHER . . . . .	25 242	27 360	67 450	25 791	8 684	14 237	7 107	8 443
ELECTION . . . . .	14 862	12 859	27 647	13 930	29	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	14 512	12 537	26 176	13 930	29	-	-	-
HIGHWAYS . . . . .	1 716	719	3 150	1 234	496	707	989	1 990
OTHER THAN CAPITAL OUTLAY . . . . .	1 149	641	2 817	1 194	436	654	772	1 191
PUBLIC WELFARE . . . . .	486	1 923	5 800	581	159	-	158	16
CASH ASSISTANCE PAYMENTS . . . . .	-	1 103	2 681	-	-	-	-	-
HOSPITALS . . . . .	62	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	62	-	-	-	-	-	-	-
HEALTH . . . . .	139	88	113	130	20	186	6	219
POLICE PROTECTION . . . . .	1 516	1 696	5 425	1 965	2 796	2 859	1 746	1 257
FIRE PROTECTION . . . . .	2 251	1 835	5 614	2 014	1 288	1 946	1 347	1 110
SEWERAGE . . . . .	2 013	483	1 709	53	1 021	6 190	177	1 287
OTHER THAN CAPITAL OUTLAY . . . . .	510	452	1 605	51	957	260	73	554
SANITATION OTHER THAN SEWERAGE . . . . .	450	571	1 772	347	1 030	1 804	896	101
PARKS AND RECREATION . . . . .	405	561	6 702	420	1 009	1 119	586	1 353
MUSING AND URBAN RENEWAL . . . . .	132	7 456	5 832	-	-	43	-	2 645
OTHER THAN CAPITAL OUTLAY . . . . .	132	2 133	2 153	-	-	43	-	468
LIBRARIES . . . . .	244	349	714	347	-	-	-	1 255
FINANCIAL ADMINISTRATION . . . . .	422	407	1 432	412	628	578	420	310
FEDERAL CONTROL . . . . .	526	377	849	347	205	592	418	160
GENERAL PUBLIC BUILDINGS . . . . .	1 020	274	2 045	148	23	292	2 077	87
OTHER THAN CAPITAL OUTLAY . . . . .	437	263	1 951	148	22	236	92	87
INTEREST ON GENERAL DEBT . . . . .	1 229	973	3 184	1 028	184	172	177	542
ALL OTHER . . . . .	1 414	2 883	7 932	2 936	1 516	5 144	652	1 802
WATER SUPPLY REVENUE . . . . .	-	1 945	4 222	1 299	4 152	5 293	4 064	1 110
WATER SUPPLY EXPENDITURE . . . . .	1 688	2 119	3 877	847	4 782	4 637	5 634	1 239
CURRENT OPERATION . . . . .	-	1 671	3 154	682	2 311	988	1 930	1 077
CAPITAL OUTLAY . . . . .	1 650	263	-	-	1 737	2 511	2 893	-
INTEREST ON DEBT . . . . .	38	185	722	165	734	1 137	811	162
OTHER UTILITY REVENUE . . . . .	-	-	-	-	-	-	-	E 255
OTHER UTILITY EXPENDITURE . . . . .	-	-	-	-	-	-	-	611
CURRENT OPERATION . . . . .	-	-	-	-	-	-	-	611
CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	17 206	15 828	42 474	18 809	6 274	10 756	5 766	5 528
LONG-TERM DEBT OUTSTANDING . . . . .	30 503	28 113	90 531	43 266	20 075	29 000	25 778	14 050
LONG-TERM, FULL FAITH AND CREDIT . . . . .	28 553	19 947	73 200	33 530	20 075	29 000	25 778	12 038
UTILITY DEBT ONLY . . . . .	26 903	19 947	73 200	30 947	4 389	840	5 928	7 570
NONUNGUARANTEED . . . . .	-	4 219	13 095	-	-	275	2 068	2 750
UTILITY DEBT ONLY . . . . .	1 650	-	-	2 583	15 686	28 160	19 850	3 468
SHORT-TERM . . . . .	9 950	9 166	17 331	9 736	15 551	25 115	19 850	-
LONG-TERM DEBT ISSUED . . . . .	5 000	2 350	-	-	-	-	795	1 500
LONG-TERM DEBT RETIRED . . . . .	~ 170	1 514	5 288	2 211	819	1 310	1 162	714
EXCLUDING CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	396	184	2 620	463	25	319	194	333

\* Includes revenues from other governments in the same year. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows:

A = electric power; B = gas supply; C = telephone system; D = water system.

Reported amounts are rounded to \$1,000.

## INDIVIDUAL GOVERNMENTS

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	TENNESSEE				TEXAS			
	Chattanooga	Knoxville	Memphis	Nashville-Davidson	Abilene	Amarillo	Arlington	Austin
POPULATION: 1970 . . . . .	119 082 6/30	174 587 12/31	623 530 6/30	426 029 6/30	89 653 9/30	127 010 9/30	89 723 4/30	251 808 9/30
DATE OF END OF FISCAL YEAR . . . . .								
GENERAL REVENUE . . . . .	59 186	64 244	261 634	194 483	8 861	17 781	14 249	57 195
INTERGOVERNMENTAL REVENUE . . . . .	35 306	32 765	161 234	61 580	174	622	1 993	9 383
FROM STATE GOVERNMENT . . . . .	13 141	16 474	77 781	40 286	65	115	77	883
FROM FEDERAL GOVERNMENT . . . . .	12 144	3 705	25 428	21 025	77	122	1 912	8 486
FROM LOCAL GOVERNMENTS . . . . .	10 021	12 586	58 025	269	33	386	5	14
GENERAL REVENUE FROM OWN SOURCES . . . . .	23 850	31 479	100 400	132 903	8 687	17 159	12 256	47 812
TAXES . . . . .	16 750	21 395	63 382	103 462	6 172	11 317	7 837	22 965
PROPERTY . . . . .	13 688	13 933	44 318	69 352	3 912	7 644	4 146	15 437
GENERAL SALES AND GROSS RECEIPTS . . . . .	3 375	-	-	23 687	1 577	2 603	2 390	5 528
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	2 183	1 996	9 705	4 577	487	935	823	824
OTHER . . . . .	878	2 090	9 359	5 846	197	136	478	1 175
CURRENT CHARGES . . . . .	5 684	8 694	25 926	22 710	1 859	3 520	1 913	12 232
MISCELLANEOUS . . . . .	1 417	1 390	11 092	6 731	656	2 322	2 506	12 615
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	56 165	65 161	257 831	178 836	8 474	15 743	25 639	59 125
CAPITAL OUTLAY . . . . .	5 914	10 028	37 412	21 984	1 103	1 605	10 852	13 882
OTHER . . . . .	50 251	55 133	220 419	156 852	7 370	14 138	14 787	45 244
EDUCATION . . . . .	21 219	31 310	117 914	78 484	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	20 314	29 231	107 566	75 037	-	-	-	-
HIGHWAYS . . . . .	3 973	2 354	8 509	12 377	1 249	2 408	2 648	5 498
OTHER THAN CAPITAL OUTLAY . . . . .	3 354	2 276	4 300	6 747	639	1 642	672	1 853
PUBLIC WELFARE . . . . .	297	-	228	374	2 837	-	23	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	350	-	-	-	-
HOSPITALS . . . . .	15	-	6 090	11 135	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	15	-	6 090	10 872	-	-	-	11 803
HEALTH . . . . .	343	46	2 060	3 727	142	391	417	1 183
POLICE PROTECTION . . . . .	3 409	4 268	18 120	12 036	1 286	2 519	2 200	6 223
FIRE PROTECTION . . . . .	2 981	4 639	19 467	6 697	1 076	1 812	1 530	4 522
SEWERAGE . . . . .	3 280	3 012	13 433	8 658	584	780	1 125	12 650
OTHER THAN CAPITAL OUTLAY . . . . .	1 230	1 466	1 790	2 777	290	509	239	1 176
SANITATION OTHER THAN SEWERAGE . . . . .	1 491	1 552	12 041	3 478	847	1 581	118	2 424
PARKS AND RECREATION . . . . .	1 658	4 049	13 633	5 639	693	826	10 550	4 618
HOUSING AND URBAN RENEWAL . . . . .	2 337	7	2 492	26	-	-	-	3 776
OTHER THAN CAPITAL OUTLAY . . . . .	2 326	-	2 492	26	-	-	-	1 331
LIBRARIES . . . . .	588	568	2 809	1 733	266	603	1 763	1 524
FINANCIAL ADMINISTRATION . . . . .	967	528	1 561	2 449	322	717	581	2 005
GENERAL CONTROL . . . . .	1 084	575	1 602	5 711	275	468	725	1 492
GENERAL PUBLIC BUILDINGS . . . . .	675	178	442	2 138	129	453	420	-
OTHER THAN CAPITAL OUTLAY . . . . .	283	177	442	1 086	108	445	156	-
INTEREST ON GENERAL DEBT . . . . .	1 722	3 955	14 175	7 182	691	1 127	2 781	3 638
ALL OTHER . . . . .	10 127	7 892	23 109	13 529	913	2 035	782	5 576
WATER SUPPLY REVENUE . . . . .	-	5 682	9 360	7 058	2 572	3 540	3 328	8 345
WATER SUPPLY EXPENDITURE . . . . .	-	7 468	13 683	8 633	2 453	2 779	4 783	9 742
CURRENT OPERATION . . . . .	-	3 285	4 989	3 713	1 647	1 239	1 805	3 371
CAPITAL OUTLAY . . . . .	-	3 744	7 726	1 310	398	1 453	2 254	5 148
INTEREST ON DEBT . . . . .	-	439	968	3 610	407	87	724	1 222
OTHER UTILITY REVENUE . . . . .	(E) 48 276	(*) 46 712	(*) 145 057	(E) 81 422	(T) 65	(T) 243	-	(B) 37 284
OTHER UTILITY EXPENDITURE . . . . .	46 404	47 232	141 839	75 325	131	368	-	33 435
CURRENT OPERATION . . . . .	40 596	37 529	110 833	59 644	131	368	-	12 131
CAPITAL OUTLAY . . . . .	5 791	8 589	27 549	13 584	-	-	-	17 583
INTEREST ON DEBT . . . . .	17	1 114	3 457	2 097	-	-	-	3 721
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	30 969	44 076	166 836	122 772	5 616	9 286	6 428	39 273
GROSS DEBT OUTSTANDING . . . . .	41 337	129 063	478 880	301 716	29 306	31 407	76 565	199 970
LONG-TERM . . . . .	40 417	129 063	468 880	291 636	29 306	31 407	76 541	189 854
FULL FAITH AND CREDIT . . . . .	34 450	93 803	349 240	168 191	18 011	24 950	61 223	41 165
UTILITY DEBT ONLY . . . . .	-	48	15 460	12 604	-	-	3 801	1 004
NON-GUARANTEED . . . . .	5 967	35 260	119 640	123 445	11 295	6 457	15 318	148 689
UTILITY DEBT ONLY . . . . .	347	35 260	119 290	122 315	6 144	2 575	15 318	125 072
SHORT-TERM . . . . .	920	-	10 000	10 080	-	-	24	10 117
LONG-TERM DEBT ISSUED . . . . .	7 600	16 185	41 000	26 255	-	155	17 250	16 182
LONG-TERM DEBT RETIRED . . . . .	2 386	4 425	23 086	11 496	1 534	1 948	851	9 520
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	1 577	2 677	12 146	7 740	91	145	-	2 019

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (\*).

- Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	TEXAS—Continued							
	Beaumont	Brownsville	Corpus Christi	Dallas	El Paso	Fort Worth	Galveston	Garland
POPULATION, 1970 . . . . .	117 548	52 522	204 525	844 401	322 261	393 476	61 809	81 437
DATE OF END OF FISCAL YEAR . . . . .	9/30	12/31	7/31	9/30	2/28	9/30	9/30	9/30
GENERAL REVENUE . . . . .	15 551	5 269	27 661	174 679	45 808	60 239	14 395	8 502
INTERGOVERNMENTAL REVENUE . . . . .	651	807	4 200	14 307	2 909	4 566	454	17
FROM STATE GOVERNMENT . . . . .	340	11	250	3 188	1 218	2 323	62	14
FROM FEDERAL GOVERNMENT . . . . .	311	796	3 757	7 724	1 098	2 043	264	-
FROM LOCAL GOVERNMENTS . . . . .	-	-	193	3 395	593	200	128	3
GENERAL REVENUE FROM OWN SOURCES . . . . .	14 900	4 461	23 461	160 372	42 399	55 673	13 940	8 485
TAXES . . . . .	10 042	2 654	16 325	126 191	23 279	37 314	5 202	5 514
PROPERTY . . . . .	6 779	1 343	11 020	89 735	14 545	24 973	3 581	3 599
GENERAL SALES AND GROSS RECEIPTS . . . . .	2 432	1 109	4 002	23 884	5 270	8 294	1 085	1 433
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	626	136	929	10 895	2 588	2 887	444	221
OTHER . . . . .	204	66	373	1 677	876	1 160	93	261
CURRENT CHARGES . . . . .	3 005	959	4 635	17 455	9 457	11 686	7 806	1 851
MISCELLANEOUS . . . . .	1 853	848	2 501	16 726	10 163	6 673	932	1 119
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	14 413	7 169	30 386	184 336	43 018	67 675	16 025	13 657
CAPITAL OUTLAY . . . . .	3 018	2 554	8 251	56 004	14 121	22 536	3 172	5 541
OTHER . . . . .	11 395	4 615	22 135	128 332	28 897	45 139	12 853	8 116
EDUCATION . . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	2 651	899	4 104	17 317	2 952	7 389	745	913
OTHER THAN CAPITAL OUTLAY . . . . .	1 368	448	1 856	5 198	1 631	3 289	581	523
PUBLIC WELFARE . . . . .	-	13	-	-	4	-	35	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	30	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	30	-	-	-	-	-	-
HEALTH . . . . .	296	515	623	3 393	1 193	1 628	183	103
POLICE PROTECTION . . . . .	2 612	983	3 800	31 284	6 059	8 625	1 345	1 514
FIRE PROTECTION . . . . .	2 253	598	2 842	17 705	4 225	6 315	944	1 113
SEWERAGE . . . . .	1 183	699	3 823	11 849	5 196	2 937	773	2 360
OTHER THAN CAPITAL OUTLAY . . . . .	572	426	1 250	4 193	1 298	2 078	583	299
SANITATION OTHER THAN SEWERAGE . . . . .	1 421	572	2 527	10 645	2 168	3 366	672	1 431
PARKS AND RECREATION . . . . .	499	525	3 096	26 157	2 414	3 796	909	1 061
HOUSING AND URBAN RENEWAL . . . . .	-	-	-	-	90	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	90	-	-	-
LIBRARIES . . . . .	479	42	440	4 186	773	1 314	134	231
FINANCIAL ADMINISTRATION . . . . .	465	170	919	4 180	718	2 411	352	619
GENERAL CONTROL . . . . .	531	134	825	3 421	909	918	244	494
GENERAL PUBLIC BUILDINGS . . . . .	491	39	121	11 276	6 114	2 564	124	1 761
OTHER THAN CAPITAL OUTLAY . . . . .	484	36	118	3 345	283	544	98	134
INTEREST ON GENERAL DEBT . . . . .	985	313	1 983	16 754	2 316	6 362	880	662
ALL OTHER . . . . .	547	1 636	5 283	26 169	7 887	20 050	8 683	1 376
WATER SUPPLY REVENUE . . . . .	2 545	1 079	5 765	38 427	7 094	13 642	1 558	3 123
WATER SUPPLY EXPENDITURE . . . . .	1 510	735	5 234	34 336	5 887	8 014	1 163	2 895
CURRENT OPERATION . . . . .	1 115	609	2 834	10 744	2 603	5 467	788	1 573
CAPITAL OUTLAY . . . . .	158	126	1 982	23 500	2 415	1 235	236	797
INTEREST ON DEBT . . . . .	738	-	419	92	869	1 312	139	525
OTHER UTILITY REVENUE . . . . .	-	5 841	* 5 710	* 12 348	-	1 302	-	* 10 388
OTHER UTILITY EXPENDITURE . . . . .	-	3 966	4 139	14 703	-	354	-	8 745
CURRENT OPERATION . . . . .	-	2 067	3 690	10 714	-	354	-	3 907
CAPITAL OUTLAY . . . . .	-	1 094	283	3 732	-	-	-	3 162
INTEREST ON DEBT . . . . .	-	804	165	257	-	-	-	1 676
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	8 896	3 159	16 691	111 241	22 400	30 581	8 916	7 237
GROSS DEBT OUTSTANDING . . . . .	35 439	26 808	63 095	415 566	75 943	173 978	25 169	66 823
LONG-TERM . . . . .	35 439	25 998	63 095	415 566	75 943	173 978	25 169	66 823
FULL FAITH AND CREDIT . . . . .	29 242	7 027	49 361	231 083	51 636	138 344	16 599	17 728
UTILITY DEBT ONLY . . . . .	-	-	-	639	-	3 207	3 415	2 092
NONGUARANTEED . . . . .	6 197	18 971	13 734	184 483	24 307	35 634	8 570	49 095
UTILITY DEBT ONLY . . . . .	6 197	4 971	12 164	5 100	24 307	35 634	-	49 095
SHORT-TERM . . . . .	-	810	-	-	-	-	-	-
LONG-TERM DEBT ISSUED . . . . .	-	1 010	4 806	78 787	3 345	29 032	800	7 000
LONG-TERM DEBT RETIRED . . . . .	1 960	823	4 452	45 234	2 943	21 545	922	1 898
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	119	-	-	10 350	2 238	2 997	145	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of utility is indicated as follows: Electric power E; gas supply G; steam or hot water S; water or ice W; sewerage S; electric light EL.

Reprints of this report may be obtained from the

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	TEXAS--Continued							
	Grand Prairie	Houston	Irving	Laredo	Lubbock	Mosquite	Midland	Odessa
POPULATION: 1970 . . . . .	50 904	1 232 802	97 260	69 024	149 101	55 131	59 463	78 380
DATE OF END OF FISCAL YEAR . . . . .	9/30	12/31	9/30	6/30	9/30	9/30	9/30	9/30
GENERAL REVENUE . . . . .	5 977	213 326	10 369	9 236	26 701	5 760	7 066	6 108
INTERGOVERNMENTAL REVENUE . . . . .	526	31 313	97	3 679	9 656	221	164	47
FROM STATE GOVERNMENT . . . . .	72	1 574	97	537	206	30	58	47
FROM FEDERAL GOVERNMENT . . . . .	303	28 489	-	3 141	8 981	-	-	-
FROM LOCAL GOVERNMENTS . . . . .	151	1 250	-	1	470	191	106	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	5 451	182 013	10 272	5 557	17 045	5 539	6 902	6 060
TAXES . . . . .	3 510	138 361	6 292	3 789	11 121	3 575	4 142	3 531
PROPERTY . . . . .	2 391	86 713	3 900	1 792	7 164	2 254	3 723	3 130
GENERAL SALES AND GROSS RECEIPTS . . . . .	668	35 472	1 732	1 698	3 086	1 036	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	342	11 775	445	255	678	225	362	357
OTHER . . . . .	110	4 401	135	45	192	61	57	44
CURRENT CHARGES . . . . .	1 125	23 201	2 824	1 470	2 245	1 210	2 277	1 809
MISCELLANEOUS . . . . .	815	20 451	1 156	297	3 678	754	483	721
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	9 726	199 150	16 198	7 576	30 740	6 055	6 679	5 726
CAPITAL OUTLAY . . . . .	4 479	42 920	7 510	528	14 755	1 300	915	303
OTHER . . . . .	5 247	156 230	8 688	7 048	15 985	4 755	5 764	5 423
EDUCATION . . . . .	-	3 704	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	3 653	-	-	-	-	-	-
HIGHWAYS . . . . .	1 449	15 243	1 788	1 641	1 498	1 486	506	823
OTHER THAN CAPITAL OUTLAY . . . . .	569	6 292	408	1 471	760	614	450	727
PUBLIC WELFARE . . . . .	-	46	-	118	60	-	-	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	250	-	52	-	-	31	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	250	-	52	-	-	31	-
HEALTH . . . . .	49	9 594	112	225	577	92	116	27
POLICE PROTECTION . . . . .	1 470	32 279	1 250	621	3 026	897	1 295	1 349
FIRE PROTECTION . . . . .	473	27 073	994	737	2 433	717	973	1 189
SEWERAGE . . . . .	754	24 546	730	242	2 566	226	91	389
OTHER THAN CAPITAL OUTLAY . . . . .	491	6 654	404	211	467	196	87	387
SANITATION OTHER THAN SEWERAGE . . . . .	439	10 684	582	420	2 035	590	450	714
PARKS AND RECREATION . . . . .	800	12 558	6 839	200	3 791	556	461	87
HOUSING AND URBAN RENEWAL . . . . .	2 334	1 154	-	-	6 743	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	291	1 037	-	-	529	-	-	-
LIBRARIES . . . . .	93	3 836	145	35	609	270	-	-
FINANCIAL ADMINISTRATION . . . . .	162	5 271	355	124	841	194	328	261
GENERAL CONTROL . . . . .	181	3 032	495	171	805	190	351	328
GENERAL PUBLIC BUILDINGS . . . . .	101	3 441	15	40	259	72	130	105
OTHER THAN CAPITAL OUTLAY . . . . .	60	534	15	36	134	69	127	88
INTEREST ON GENERAL DEBT . . . . .	654	15 616	712	223	1 928	677	129	219
ALL OTHER . . . . .	767	30 223	2 180	2 727	3 548	90	1 819	237
WATER SUPPLY REVENUE . . . . .	1 683	30 154	3 139	1 359	4 495	1 634	2 456	3 105
WATER SUPPLY EXPENDITURE . . . . .	1 659	38 520	4 403	1 129	6 046	1 376	3 730	2 625
CURRENT OPERATION . . . . .	692	12 766	2 375	594	2 446	967	1 652	2 044
CAPITAL OUTLAY . . . . .	717	19 180	1 594	361	3 446	165	1 533	277
INTEREST ON DEBT . . . . .	249	6 574	434	174	155	245	545	305
OTHER UTILITY REVENUE . . . . .	-	16,701	-	-	16,6118	-	-	-
OTHER UTILITY EXPENDITURE . . . . .	-	421	-	-	6 158	-	-	-
CURRENT OPERATION . . . . .	-	412	-	-	3 526	-	-	-
CAPITAL OUTLAY . . . . .	-	9	-	-	2 457	-	-	-
INTEREST ON DEBT . . . . .	-	-	-	-	176	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	2 933	104 349	5 070	3 479	12 005	3 688	4 299	4 131
GROSS DEBT OUTSTANDING . . . . .	24 525	517 673	59 817	4 984	68 049	18 737	16 559	12 983
LONG-TERM . . . . .	20 280	517 673	59 817	8 984	56 664	18 654	16 559	12 983
FULL FAITH AND CREDIT . . . . .	14 134	344 415	15 301	4 955	44 638	12 866	4 560	6 618
UTILITY DEBT ONLY . . . . .	-	37 655	-	-	7 015	-	1 050	1 170
NONGUARANTEED . . . . .	6 146	173 258	44 516	4 029	12 026	5 788	11 999	6 365
UTILITY DEBT ONLY . . . . .	6 146	96 063	11 326	4 029	9 901	5 788	11 494	6 365
SHORT-TERM . . . . .	4 245	-	-	-	11 385	83	-	-
LONG-TERM DEBT ISSUED . . . . .	3 753	36 185	9 112	-	12 000	2 000	-	-
LONG-TERM DEBT RETIRED . . . . .	621	27 196	502	374	4 030	522	1 171	780
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	9 986	-	44	190	-	51	56

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: A electric power; B gas supply; C, transit system.

\* Represents zero or rounds to zero.

**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued**

(Dollar amounts in thousands)

Item	TEXAS--Continued							UTAH
	Pasadena	Port Arthur	San Angelo	San Antonio	Tyler	Waco	Wichita Falls	Ogden
POPULATION: 1970 . . . . .	89 277	57 371	63 884	654 153	57 770	95 326	96 265	69 478
DATE OF END OF FISCAL YEAR . . . . .	9/30	9/30	9/30	7/31	9/30	9/30	9/30	6/30
GENERAL REVENUE . . . . .	9 839	6 993	6 494	88 350	6 175	22 062	12 897	9 081
INTERGOVERNMENTAL REVENUE . . . . .	430	425	795	17 873	182	9 812	2 894	2 851
FROM STATE GOVERNMENT . . . . .	220	254	691	873	128	166	1 751	1 536
FROM FEDERAL GOVERNMENT . . . . .	214	154	-	16 325	54	9 348	1 083	1 270
FROM LOCAL GOVERNMENTS . . . . .	-	18	104	675	-	298	60	44
GENERAL REVENUE FROM OWN SOURCES . . . . .	9 401	6 568	5 699	70 477	5 992	12 250	10 003	6 230
TAXES . . . . .	6 510	4 607	4 357	41 025	3 843	7 720	7 553	4 172
PROPERTY . . . . .	4 186	3 247	2 939	27 363	2 464	4 995	5 042	2 392
GENERAL SALES AND GROSS RECEIPTS . . . . .	1 521	888	1 058	11 204	928	2 038	1 727	970
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	559	419	255	1 159	297	501	546	546
OTHER . . . . .	246	53	105	1 299	154	187	237	265
CURRENT CHARGES . . . . .	1 835	1 360	843	13 437	1 658	2 341	1 039	1 226
MISCELLANEOUS . . . . .	1 056	601	499	16 015	492	2 189	911	831
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	10 461	7 883	5 975	90 549	5 422	16 488	14 074	8 582
CAPITAL OUTLAY . . . . .	3 218	2 208	1 197	15 734	944	4 175	4 633	2 020
OTHER . . . . .	7 243	5 676	4 778	74 815	4 478	12 313	9 441	6 562
EDUCATION . . . . .	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	1 323	913	1 267	7 807	402	1 787	4 691	1 304
OTHER THAN CAPITAL OUTLAY . . . . .	687	322	392	6 582	264	803	734	419
PUBLIC WELFARE . . . . .	-	-	120	685	23	50	-	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	187	-	-	-	-
HOSPITALS . . . . .	-	-	-	1	-	-	80	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	1	-	-	80	-
HEALTH . . . . .	102	170	325	3 859	155	172	369	7
POLICE PROTECTION . . . . .	1 800	1 331	1 073	13 780	1 678	1 911	1 672	1 285
FIRE PROTECTION . . . . .	303	1 012	951	7 357	727	1 545	1 129	1 226
SEWERAGE . . . . .	1 798	775	240	4 201	204	1 875	691	541
OTHER THAN CAPITAL OUTLAY . . . . .	604	476	159	2 159	188	1 074	304	403
SANITATION OTHER THAN SEWERAGE . . . . .	943	619	-	5 671	633	806	942	443
PARKS AND RECREATION . . . . .	728	273	562	8 180	283	625	526	634
HOUSING AND URBAN RENEWAL . . . . .	-	702	-	8 828	-	2 255	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	189	-	1 353	-	583	-	-
LIBRARIES . . . . .	247	154	5	1 802	71	309	113	-
FINANCIAL ADMINISTRATION . . . . .	286	240	241	2 384	301	345	564	108
GENERAL CONTROL . . . . .	383	261	239	2 179	227	311	367	316
GENERAL PUBLIC BUILDINGS . . . . .	872	109	40	913	41	539	126	254
OTHER THAN CAPITAL OUTLAY . . . . .	124	107	40	904	41	83	126	236
INTEREST ON GENERAL DEBT . . . . .	937	456	182	3 289	136	1 160	987	108
ALL OTHER . . . . .	737	869	728	19 613	540	2 797	1 817	2 356
WATER SUPPLY REVENUE . . . . .	1 566	1 132	1 772	10 331	1 713	2 575	2 809	1 466
WATER SUPPLY EXPENDITURE . . . . .	2 764	1 422	1 527	14 283	1 594	2 243	1 771	1 881
CURRENT OPERATION . . . . .	1 221	939	957	5 351	939	1 830	1 220	1 069
CAPITAL OUTLAY . . . . .	1 081	109	278	7 668	262	178	174	658
INTEREST ON DEBT . . . . .	462	374	292	1 264	394	235	377	154
OTHER UTILITY REVENUE . . . . .	-	-	168	100 788	-	-	1137	-
OTHER UTILITY EXPENDITURE . . . . .	-	-	128	110 171	-	-	144	-
CURRENT OPERATION . . . . .	-	-	128	51 306	-	-	144	-
CAPITAL OUTLAY . . . . .	-	-	-	54 811	-	-	-	-
INTEREST ON DEBT . . . . .	-	-	-	4 054	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	4 604	5 009	3 318	74 116	3 719	7 578	5 746	3 759
GROSS DEBT OUTSTANDING . . . . .	31 817	19 752	10 691	234 038	14 048	46 695	32 085	5 893
LONG-TERM . . . . .	31 817	15 437	10 691	221 333	14 048	36 937	32 085	5 893
FULL FAITH AND CREDIT . . . . .	21 858	12 421	4 185	75 356	3 107	31 280	21 975	5 861
UTILITY DEBT ONLY . . . . .	-	7 136	-	-	-	4 993	3 185	3 061
NONGUARANTEED . . . . .	9 959	3 016	6 506	145 977	10 941	5 657	10 110	32
UTILITY DEBT ONLY . . . . .	9 959	3 016	5 996	122 485	10 356	5 657	9 725	-
SHORT-TERM . . . . .	-	4 315	-	17 705	-	9 759	-	-
LONG-TERM DEBT ISSUED . . . . .	2 000	217	125	15 000	-	-	-	-
LONG-TERM DEBT RETIRED . . . . .	1 377	598	808	10 236	581	1 435	2 140	311
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	67	-	1 854	66	-	59	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of 'other utility' is indicated as follows: Electric power E; gas supply G; transit system T. Two or more utilities are indicated by an asterisk \*

\* Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	UTAH--Continued				VIRGINIA			
	Pruvo	Salt Lake City	Alexandria	Chesapeake	Hampton	Lynchburg	Newport News	Norfolk
POPULATION: 1970 . . . . .	53 131	175 885	110 938	89 580	120 779	54 083	138 177	307 951
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE . . . . .	6 483	40 781	60 373	44 552	57 778	30 177	69 070	187 897
INTERGOVERNMENTAL REVENUE . . . . .	2 171	13 922	14 705	23 294	29 206	9 724	30 160	97 111
FROM STATE GOVERNMENT . . . . .	485	2 890	9 036	18 855	23 184	7 695	21 033	55 981
FROM FEDERAL GOVERNMENT . . . . .	1 676	11 031	5 302	3 745	5 796	2 029	9 043	41 039
FROM LOCAL GOVERNMENTS . . . . .	10	-	366	694	226	-	83	91
GENERAL REVENUE FROM OWN SOURCES . . . . .	4 312	26 830	45 669	21 258	28 572	20 453	38 910	90 786
TAXES . . . . .	2 366	17 543	41 387	17 715	24 036	16 473	32 008	63 105
PROPERTY . . . . .	1 328	9 338	29 783	11 901	15 432	7 207	21 297	31 412
GENERAL SALES AND GROSS RECEIPTS . . . . .	778	4 779	3 359	1 109	2 361	2 216	3 038	7 155
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	83	2 003	4 546	3 084	3 466	2 156	3 823	17 557
OTHER . . . . .	176	1 423	3 700	1 621	2 777	6 894	3 850	6 981
CURRENT CHARGES . . . . .	1 202	5 540	3 112	2 732	3 911	1 426	4 151	13 945
MISCELLANEOUS . . . . .	744	3 747	1 169	812	625	554	2 751	13 736
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	5 581	37 659	63 754	40 144	56 389	22 514	64 921	165 041
CAPITAL OUTLAY . . . . .	1 653	9 980	7 893	3 399	10 347	1 228	9 494	32 521
OTHER . . . . .	3 928	27 679	55 861	36 745	46 042	21 286	55 427	132 520
EDUCATION . . . . .	-	-	21 578	19 147	28 828	10 645	28 442	45 393
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	20 689	18 161	25 770	10 431	26 374	41 408
HIGHWAYS . . . . .	773	2 942	2 733	2 060	4 742	1 016	1 438	6 042
OTHER THAN CAPITAL OUTLAY . . . . .	343	2 565	781	1 836	1 203	662	982	3 872
PUBLIC WELFARE . . . . .	-	-	3 270	5 290	6 106	2 560	7 923	27 047
CASH ASSISTANCE PAYMENTS . . . . .	-	-	2 003	3 757	4 435	1 576	6 309	21 905
HOSPITALS . . . . .	-	-	103	306	-	-	12	3 497
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	103	-	-	-	-	3 261
HEALTH . . . . .	17	-	932	462	692	230	1 126	3 359
POLICE PROTECTION . . . . .	687	5 175	4 709	1 955	2 462	1 625	4 130	6 706
FIRE PROTECTION . . . . .	502	3 194	3 342	1 218	1 142	1 047	1 875	3 953
SEWERAGE . . . . .	529	1 065	2 388	1 133	779	442	1 776	1 320
OTHER THAN CAPITAL OUTLAY . . . . .	172	601	753	226	292	291	697	918
SANITATION OTHER THAN SEWERAGE . . . . .	491	654	1 328	878	1 188	427	1 805	2 972
PARKS AND RECREATION . . . . .	478	2 546	1 798	1 159	3 545	440	1 562	5 165
HOUSING AND URBAN RENEWAL . . . . .	411	-	2 559	354	1 677	748	6 072	16 773
OTHER THAN CAPITAL OUTLAY . . . . .	57	-	782	346	495	748	1 667	8 627
LIBRARIES . . . . .	176	897	726	222	281	171	474	1 367
FINANCIAL ADMINISTRATION . . . . .	83	368	814	786	718	328	1 005	1 617
GENERAL CONTROL . . . . .	361	876	1 757	821	991	568	1 319	2 422
GENERAL PUBLIC BUILDINGS . . . . .	201	619	700	-	573	27	975	1 653
OTHER THAN CAPITAL OUTLAY . . . . .	110	546	318	-	519	27	642	1 649
INTEREST ON GENERAL DEBT . . . . .	189	988	2 568	1 024	-	362	3 266	9 583
ALL OTHER . . . . .	724	18 335	12 447	3 328	2 965	1 880	1 720	26 172
WATER SUPPLY REVENUE . . . . .	912	4 753	-	2 050	-	1 384	6 115	8 908
WATER SUPPLY EXPENDITURE . . . . .	511	4 057	-	5 121	-	-	7 325	3 506
CURRENT OPERATION . . . . .	282	3 233	-	1 774	-	620	2 462	2 934
CAPITAL OUTLAY . . . . .	229	808	-	2 708	-	815	4 169	335
INTEREST ON DEBT . . . . .	-	16	-	640	-	237	695	237
OTHER UTILITY REVENUE . . . . .	5/3 784	-	-	-	-	-	-	7/1 606
OTHER UTILITY EXPENDITURE . . . . .	2 996	-	-	-	-	-	-	4 132
CURRENT OPERATION . . . . .	2 430	-	-	-	-	-	-	1 961
CAPITAL OUTLAY . . . . .	566	-	-	-	-	-	-	2 171
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	3 693	15 558	29 632	23 421	30 140	14 564	33 752	78 513
GROSS DEBT OUTSTANDING . . . . .	4 176	22 329	69 262	42 439	71 886	16 634	98 001	212 467
LONG-TERM . . . . .	4 176	22 329	61 314	39 939	62 970	16 634	91 789	181 097
FULL FAITH AND CRÉDIT . . . . .	2 720	9 709	61 314	39 939	62 970	9 975	91 789	123 715
UTILITY DEBT ONLY . . . . .	-	-	-	11 818	-	6 679	21 350	7 690
NONGUARANTEED . . . . .	1 456	12 620	-	-	-	-	-	57 382
UTILITY DEBT ONLY . . . . .	-	217	-	-	-	-	-	-
SHORT-TERM . . . . .	-	-	7 948	2 500	8 916	-	6 212	31 370
LONG-TERM DEBT ISSUED . . . . .	120	973	16 600	2 660	8 090	-	11 000	250
LONG-TERM DEBT RETIRED . . . . .	294	1 897	3 611	2 396	4 137	1 802	4 849	22 689
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	-	-	-	-	-	105	1 222	2 897

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power E; gas supply G; transit system T.

- Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	VIRGINIA--Continued					WASHINGTON		
	Portsmouth	Richmond	Roanoke	Virginia Beach	Bellevue	Everett	Seattle	
POPULATION: 1970 . . . . .	110 963	249 430	92 115	172 106	61 102	53 622	530 831	
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	12/31	12/31	12/31	
GENERAL REVENUE . . . . .	55 742	195 172	49 717	74 179	11 130	14 863	174 113	
INTERGOVERNMENTAL REVENUE . . . . .	28 804	86 351	18 922	34 464	4 974	3 958	64 751	
FROM STATE GOVERNMENT . . . . .	24 119	65 848	15 128	26 952	4 022	3 402	17 513	
FROM FEDERAL GOVERNMENT . . . . .	4 686	20 503	3 794	7 436	183	555	34 455	
FROM LOCAL GOVERNMENTS . . . . .	-	-	-	76	770	-	12 783	
GENERAL REVENUE FROM OWN SOURCES . . . . .	26 938	108 821	30 794	39 715	6 156	10 905	109 362	
TAXES . . . . .	20 031	81 495	23 627	33 109	4 946	8 081	62 917	
PROPERTY . . . . .	11 018	46 486	11 283	18 812	2 897	5 058	29 175	
GENERAL SALES AND GROSS RECEIPTS . . . . .	1 987	8 466	3 597	3 371	1 323	1 091	9 373	
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	4 421	13 145	4 583	6 881	927	733	15 226	
OTHER . . . . .	2 604	13 398	4 164	4 046	199	1 200	9 143	
CURRENT CHARGES . . . . .	5 773	17 702	5 149	3 696	358	1 968	27 476	
MISCELLANEOUS . . . . .	1 134	9 625	2 018	2 910	852	856	18 969	
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	57 485	194 782	45 584	67 020	11 161	12 049	168 701	
CAPITAL OUTLAY . . . . .	5 715	31 867	2 403	10 284	3 670	2 569	38 863	
OTHER . . . . .	51 770	162 915	43 151	56 736	7 491	9 480	129 918	
EDUCATION . . . . .	21 232	55 728	17 677	35 179	-	-	-	
OTHER THAN CAPITAL OUTLAY . . . . .	19 710	50 636	17 279	31 701	-	-	-	
HIGHWAYS . . . . .	2 075	10 182	2 368	5 375	3 352	2 199	17 085	
OTHER THAN CAPITAL OUTLAY . . . . .	728	3 255	1 287	3 745	1 113	1 176	5 846	
PUBLIC WELFARE . . . . .	11 639	38 412	7 326	4 136	-	-	-	
CASH ASSISTANCE PAYMENTS . . . . .	8 789	29 895	5 302	2 624	-	-	-	
HOSPITALS . . . . .	-	-	5	-	-	-	-	
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	5	-	-	-	-	
HEALTH . . . . .	1 088	2 774	617	899	-	-	5 876	
POLICE PROTECTION . . . . .	3 126	10 299	2 396	3 683	1 536	1 741	25 937	
FIRE PROTECTION . . . . .	2 183	6 637	1 913	1 040	1 206	2 282	15 892	
SEWERAGE . . . . .	1 089	13 887	1 038	2 712	-	356	25 061	
OTHER THAN CAPITAL OUTLAY . . . . .	596	2 460	980	113	-	356	12 535	
SANITATION OTHER THAN SEWERAGE . . . . .	1 492	4 217	1 235	2 420	32	196	6 435	
PARKS AND RECREATION . . . . .	1 425	6 426	2 201	1 411	1 628	1 976	18 246	
HOUSING AND URBAN RENEWAL . . . . .	2 256	9 029	655	-	-	-	4 330	
OTHER THAN CAPITAL OUTLAY . . . . .	2 222	4 125	491	-	-	-	1 361	
LIBRARIES . . . . .	387	1 014	480	473	331	282	4 028	
FINANCIAL ADMINISTRATION . . . . .	709	3 322	677	1 224	346	712	2 759	
GENERAL CONTROL . . . . .	1 207	4 517	1 526	2 096	796	708	3 666	
GENERAL PUBLIC BUILDINGS . . . . .	662	4 313	804	1 711	446	406	836	
OTHER THAN CAPITAL OUTLAY . . . . .	612	2 174	792	790	243	144	170	
INTEREST ON GENERAL DEBT . . . . .	3 459	10 456	1 898	2 081	584	535	5 531	
ALL OTHER . . . . .	3 456	13 587	2 785	2 572	906	1 058	35 099	
WATER SUPPLY REVENUE . . . . .	2 748	5 675	2 349	643	-	2 332	11 222	
WATER SUPPLY EXPENDITURE . . . . .	1 708	5 192	1 270	3 763	-	2 355	15 487	
CURRENT OPERATION . . . . .	1 224	2 465	1 051	1 023	-	1 235	7 295	
CAPITAL OUTLAY . . . . .	302	2 175	-	2 102	-	555	7 029	
INTEREST ON DEBT . . . . .	182	991	219	638	-	566	1 163	
OTHER UTILITY REVENUE . . . . .	-	6 118 264	-	-	-	T) 121	* 169 171	
OTHER UTILITY EXPENDITURE . . . . .	-	16 373	-	-	-	449	77 077	
CURRENT OPERATION . . . . .	-	14 310	-	-	-	449	49 137	
CAPITAL OUTLAY . . . . .	-	1 491	-	-	-	-	19 225	
INTEREST ON DEBT . . . . .	-	572	-	-	-	-	8 715	
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	28 843	78 339	25 507	40 342	4 241	7 092	116 542	
GROSS DEBT OUTSTANDING . . . . .	85 963	245 481	41 368	75 691	11 424	30 233	376 022	
LONG-TERM . . . . .	76 183	232 004	41 360	75 691	10 653	30 233	359 793	
FUD, FAITH AND CREDIT . . . . .	76 183	232 004	33 802	74 691	8 279	3 795	104 304	
UTILITY DEBT ONLY . . . . .	9 631	27 143	-	9 098	-	-	-	
NON-GUARANTEED . . . . .	-	-	7 566	1 000	2 374	26 438	255 489	
UTILITY DEBT ONLY . . . . .	-	-	5 016	-	-	14 945	245 985	
SHORT-TERM . . . . .	9 381	13 477	-	-	771	-	16 229	
LONG-TERM DEBT ISSUED . . . . .	8 900	38 000	-	26 600	34	277	40 708	
LONG-TERM DEBT RETIRED . . . . .	4 170	13 736	2 832	6 324	664	1 265	11 942	
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	867	2 056	1 499	-	-	-	9 810	

Note See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of other utility is indicated as follows: Electric power B; gas supply C; transit system T. Two or more utilities are indicated by an asterisk \*.

\* Represents zero or rounds to zero

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

Item	WASHINGTON - Continued		WEST VIRGINIA		WISCONSIN		
	Spokane	Fremont	Charleston	Huntington	Appleton	Green Bay	Kenosha
POPULATION: 1970 . . . . .	170 516	154 591	71 505	74 315	57 143	87 809	78 805
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	6/30	6/30	12/31	12/31	12/31
GENERAL REVENUE . . . . .	34 987	48 022	15 583	14 686	21 321	41 247	12 824
INTERGOVERNMENTAL REVENUE . . . . .	11 168	19 529	2 785	5 772	6 659	15 394	5 962
FROM STATE GOVERNMENT . . . . .	9 520	10 940	-	289	6 061	12 049	5 438
FROM FEDERAL GOVERNMENT . . . . .	1 648	7 864	2 785	4 776	432	644	524
FROM LOCAL GOVERNMENTS . . . . .	-	725	-	707	166	2 701	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	23 819	28 492	12 798	8 914	14 662	25 853	6 862
TAXES . . . . .	13 711	17 130	9 302	6 512	12 452	21 866	5 925
PROPERTY . . . . .	4 617	5 926	3 603	2 590	12 377	2 001	5 745
GENERAL SALES AND GROSS RECEIPTS . . . . .	3 055	2 712	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	3 835	3 661	203	385	-	5	-
OTHER . . . . .	2 204	4 831	5 497	3 338	75	155	180
CURRENT CHARGES . . . . .	6 890	6 912	2 811	1 673	774	1 726	255
MISCELLANEOUS . . . . .	3 218	4 450	685	729	1 476	2 261	681
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	29 629	38 784	17 259	15 927	22 758	43 687	13 303
CAPITAL OUTLAY . . . . .	6 916	5 961	3 317	6 159	2 637	8 883	2 801
OTHER . . . . .	22 712	29 823	13 942	9 768	20 120	34 804	10 502
EDUCATION . . . . .	-	-	-	-	11 274	23 060	55
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	11 024	20 305	55
HIGHWAYS . . . . .	2 961	10 422	1 539	741	1 745	5 777	2 383
OTHER THAN CAPITAL OUTLAY . . . . .	1 576	6 262	1 539	461	823	1 774	1 065
PUBLIC WELFARE . . . . .	-	-	-	-	140	192	-
CASH ASSISTANCE PAYMENTS . . . . .	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	-	-	-
HEALTH . . . . .	344	1 650	230	111	72	271	486
POLICE PROTECTION . . . . .	4 908	4 503	1 933	2 015	1 224	1 867	1 901
FIRE PROTECTION . . . . .	3 931	4 648	1 653	1 798	1 521	2 473	1 718
SEWERAGE . . . . .	1 228	1 902	1 868	2 395	1 698	1 854	811
OTHER THAN CAPITAL OUTLAY . . . . .	1 052	1 427	1 601	2 016	599	87	-
SANITATION OTHER THAN SEWERAGE . . . . .	2 749	2 327	831	1 016	313	1 150	867
PARKS AND RECREATION . . . . .	6 987	1 048	1 256	136	751	1 240	670
HOUSING AND URBAN RENEWAL . . . . .	-	1 548	2 126	5 239	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	1 479	220	565	-	-	-
LIBRARIES . . . . .	951	1 102	94	13	185	-	534
FINANCIAL ADMINISTRATION . . . . .	349	620	309	130	191	358	228
GENERAL CONTROL . . . . .	1 109	1 680	826	216	264	503	194
GENERAL PUBLIC BUILDINGS . . . . .	188	592	93	311	95	330	112
OTHER THAN CAPITAL OUTLAY . . . . .	161	592	93	174	93	284	112
INTEREST ON GENERAL DEBT . . . . .	540	901	1 450	641	1 010	2 211	736
ALL OTHER . . . . .	3 184	2 840	3 050	1 162	2 275	2 402	2 608
WATER SUPPLY REVENUE . . . . .	3 356	4 338	-	-	1 430	1 753	1 422
WATER SUPPLY EXPENDITURE . . . . .	4 620	2 992	-	-	1 111	2 341	865
CURRENT OPERATION . . . . .	3 742	2 871	-	-	899	1 159	655
CAPITAL OUTLAY . . . . .	876	77	-	-	212	856	-
INTEREST ON DEBT . . . . .	-	44	-	-	-	325	209
OTHER UTILITY REVENUE . . . . .	1 975	" 32 003	-	-	-	-	-
OTHER UTILITY EXPENDITURE . . . . .	2 702	32 632	-	-	-	-	-
CURRENT OPERATION . . . . .	1 784	19 296	-	-	-	-	-
CAPITAL OUTLAY . . . . .	918	6 647	-	-	-	-	-
INTEREST ON DEBT . . . . .	-	6 690	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	17 007	31 223	7 533	4 846	13 461	23 509	5 826
GROSS DEBT OUTSTANDING . . . . .	12 116	218 055	34 299	13 869	29 589	58 210	24 410
LONG-TERM . . . . .	11 414	213 214	20 949	2 619	29 589	58 210	24 410
FULL FAITH AND CREDIT . . . . .	7 574	11 455	7 949	678	26 419	56 780	18 030
UTILITY DEBT ONLY . . . . .	-	-	-	-	-	9 009	-
NONGUARANTEED . . . . .	3 840	201 759	13 000	1 941	3 170	1 430	5 580
UTILITY DEBT ONLY . . . . .	-	189 440	-	-	3 170	-	5 080
SHORT-TERM . . . . .	701	4 841	13 350	11 250	-	-	-
LONG-TERM DEBT ISSUED . . . . .	2 618	546	5 220	-	2 400	3 659	2 640
LONG-TERM DEBT RETIRED . . . . .	2 594	5 521	664	335	2 565	2 245	2 385
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS . . . . .	564	2 969	257	301	88	238	253

Note: See text on coverage of fiscal year. Because of rounding, detail may not add to totals. No type of "other utility" is indicated as follows: Electric power F, gas supply G, transit system I. Two or more utilities are indicated by an asterisk.\*

\* Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:  
1972-73—Continued

(Dollar amounts in thousands)

It.	WISCONSIN—Continued						
	Eau Claire	Madison	Milwaukee	Oshkosh	Racine	Waukesha	West Allis
POPULATION: 1970 . . . . .	51 153	172 077	717 372	43 221	95 162	58 676	71 649
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE. . . . .	18 974	87 914	193 533	18 486	18 172	24 861	30 178
INTERGOVERNMENTAL REVENUE. . . . .	6 628	25 882	85 459	5 927	8 382	6 476	9 590
FROM STATE GOVERNMENT. . . . .	4 843	20 291	65 514	3 084	6 545	6 221	5 945
FROM FEDERAL GOVERNMENT. . . . .	1 593	2 522	16 856	742	1 749	147	489
FROM LOCAL GOVERNMENTS. . . . .	192	3 069	3 089	101	88	108	3 164
GENERAL REVENUE FROM OWN SOURCES . . . . .	12 346	62 032	108 074	12 559	9 790	18 385	20 580
TAXES. . . . .	9 979	49 424	78 210	10 907	7 601	16 467	18 245
PROPERTY . . . . .	9 835	48 463	75 470	10 796	7 409	16 255	18 003
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	-	375	367	-	-	69	-
OTHER. . . . .	103	566	2 373	112	192	142	242
CURRENT CHARGES. . . . .	654	7 705	12 759	1 058	1 050	699	1 029
MISCELLANEOUS. . . . .	1 513	4 903	17 105	594	1 139	1 219	1 306
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	17 433	83 165	180 293	20 286	18 173	24 749	32 245
CAPITAL OUTLAY. . . . .	2 242	12 428	37 581	1 895	3 590	4 225	4 611
OTHER . . . . .	15 191	70 737	142 712	18 391	14 583	20 524	27 634
EDUCATION. . . . .	8 267	36 298	739	12 294	-	14 453	16 945
OTHER THAN CAPITAL OUTLAY. . . . .	8 110	34 205	661	10 495	-	11 375	13 906
HIGHWAYS . . . . .	1 156	5 914	19 026	884	1 464	1 687	1 926
OTHER THAN CAPITAL OUTLAY. . . . .	742	1 126	10 130	873	1 000	870	993
PUBLIC WELFARE . . . . .	-	696	-	66	2	-	-
CASH ASSISTANCE PAYMENTS . . . . .	-	25	-	-	-	-	-
HOSPITALS. . . . .	-	140	650	-	-	-	-
OTHER THAN CAPITAL OUTLAY. . . . .	-	140	650	-	-	-	-
HEALTH . . . . .	186	576	5 671	140	354	157	387
POLICE PROTECTION. . . . .	1 012	4 777	38 722	1 026	2 802	1 712	2 130
FIRE PROTECTION. . . . .	1 036	3 765	15 793	1 196	2 277	1 361	2 148
SEWERAGE . . . . .	1 187	3 328	14 254	236	2 835	314	865
OTHER THAN CAPITAL OUTLAY. . . . .	350	2 537	14 066	236	575	298	459
SANITATION OTHER THAN SEWERAGE . . . . .	171	7 593	12 804	448	935	941	1 039
PARKS AND RECREATION . . . . .	477	3 904	10 335	385	1 962	390	1 230
HOUSING AND URBAN RENEWAL. . . . .	-	717	7 914	107	61	-	92
OTHER THAN CAPITAL OUTLAY. . . . .	-	700	4 734	107	20	-	92
LIBRARIES. . . . .	284	1 200	5 355	511	516	291	386
FINANCIAL ADMINISTRATION . . . . .	183	1 428	5 413	251	332	287	664
GENERAL CONTROL. . . . .	207	831	4 535	241	371	421	595
GENERAL PUBLIC BUILDINGS. . . . .	111	1 099	1 335	78	167	-	198
OTHER THAN CAPITAL OUTLAY. . . . .	108	325	1 311	73	112	-	158
INTEREST ON GENERAL DEBT . . . . .	913	4 814	7 172	1 196	812	617	1 224
ALL OTHER. . . . .	2 243	6 036	30 575	1 230	3 304	2 118	2 486
WATER SUPPLY REVENUE . . . . .	639	2 512	17 873	1 022	2 084	1 943	2 008
WATER SUPPLY EXPENDITURE . . . . .	627	1 723	15 382	608	1 792	1 425	2 201
CURRENT OPERATION. . . . .	594	1 492	7 091	525	1 289	1 097	1 929
CAPITAL OUTLAY . . . . .	27	-	4 481	-	361	147	231
INTEREST ON DEBT . . . . .	6	231	1 810	79	92	181	41
OTHER UTILITY REVENUE. . . . .	-	1 712	-	-	-	-	-
OTHER UTILITY EXPENDITURE. . . . .	-	3 257	-	-	-	-	-
CURRENT OPERATION. . . . .	-	2 043	-	-	-	-	-
CAPITAL OUTLAY . . . . .	-	814	-	-	-	-	-
INTEREST ON DEBT . . . . .	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	10 744	49 145	116 672	12 504	10 491	15 414	19 860
GROSS DEBT OUTSTANDING . . . . .	20 853	96 759	250 021	27 016	22 813	30 302	30 996
LONG-TERM. . . . .	20 853	96 759	225 991	27 016	22 813	30 302	30 996
FULL FAITH AND CREDIT. . . . .	20 578	83 619	179 136	25 148	20 293	25 242	29 878
UTILITY DEBT ONLY. . . . .	231	-	46 855	1 868	-	-	1 119
NONGUARANTEED. . . . .	275	12 940	-	-	2 520	5 060	-
UTILITY DEBT ONLY. . . . .	-	4 637	-	-	2 520	5 060	-
SHORT-TERM. . . . .	-	-	24 030	-	-	-	-
LONG-TERM DEBT ISSUED. . . . .	1 702	8 050	18 147	2 500	3 300	8 380	1 830
LONG-TERM DEBT RETIRED . . . . .	1 801	7 694	24 133	1 928	2 141	1 941	3 204
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS. . . . .	279	580	8 992	210	347	160	144

Note: See text A to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of 'other utility' is indicated as follows: Electric power E, gas supply G, transit system T.

\* Represents zero or rounds to zero

### Supplementary detail on "Other Utilities"

For certain municipalities, in the foregoing table, combined amounts are reported for "Other Utilities," as indicated by an asterisk (\*). The distribution of such combined amounts, by type of utility, is indicated below (amounts in thousands of dollars):

City and type of utility	Utility revenue	Utility expenditure			
		Total	Current operation	Capital outlay	Interest on debt
HUNTSVILLE, ALA.:					
ELECTRIC POWER SYSTEM . . . . .	23 550	21 901	18 386	3 488	27
GAS SUPPLY SYSTEM . . . . .	4 622	4 526	3 696	762	68
MESA, ARIZ.:					
ELECTRIC POWER SYSTEM . . . . .	3 271	2 454	1 391	648	415
GAS SUPPLY SYSTEM . . . . .	2 420	2 077	1 637	440	-
PALO ALTO, CALIF.:					
ELECTRIC POWER SYSTEM . . . . .	8 860	6 471	4 360	2 094	17
GAS SUPPLY SYSTEM . . . . .	3 585	3 353	3 143	209	1
COLORADO SPRINGS, COLO.:					
ELECTRIC POWER SYSTEM . . . . .	18 035	28 551	9 199	17 774	1 578
GAS SUPPLY SYSTEM . . . . .	10 723	10 133	9 609	921	3
TRANSIT SYSTEM. . . . .	68	204	134	70	-
TALLAHASSEE, FLA.:					
ELECTRIC POWER SYSTEM . . . . .	16 550	16 567	10 013	4 130	2 424
GAS SUPPLY SYSTEM . . . . .	1 844	1 731	1 417	270	44
ALBANY, GA.:					
ELECTRIC POWER SYSTEM . . . . .	8 211	6 103	5 391	711	1
GAS SUPPLY SYSTEM . . . . .	3 404	2 956	2 655	301	-
LAFAYETTE, LA.:					
ELECTRIC POWER SYSTEM . . . . .	8 819	5 378	3 193	1 336	859
TRANSIT SYSTEM. . . . .	145	208	203	5	-
MONROE, LA.:					
ELECTRIC POWER SYSTEM . . . . .	7 747	3 891	1 544	666	1 681
GAS SUPPLY SYSTEM . . . . .	1 769	5 253	1 393	3 860	-
TRANSIT SYSTEM. . . . .	213	368	368	-	-
DULUTH, MINN.:					
GAS SUPPLY SYSTEM . . . . .	5 851	5 469	5 265	150	54
TRANSIT SYSTEM. . . . .	1 350	1 653	1 286	291	76
COLUMBIA, MO.:					
ELECTRIC POWER SYSTEM . . . . .	5 782	4 956	3 659	774	523
TRANSIT SYSTEM. . . . .	138	239	239	-	-
SPRINGFIELD, MO.:					
ELECTRIC POWER SYSTEM . . . . .	15 376	15 828	8 600	5 314	1 914
GAS SUPPLY SYSTEM . . . . .	8 243	7 344	6 215	1 129	-
TRANSIT SYSTEM. . . . .	476	918	901	17	-
LINCOLN, NEB.:					
ELECTRIC POWER SYSTEM . . . . .	17 074	18 685	12 875	5 397	413
TRANSIT SYSTEM. . . . .	472	2 087	728	1 359	-
CLEVELAND, OHIO:					
ELECTRIC POWER SYSTEM . . . . .	7 438	9 596	7 619	1 569	408
TRANSIT SYSTEM. . . . .	28 440	28 447	26 965	1 041	441
HAMILTON, OHIO:					
ELECTRIC POWER SYSTEM . . . . .	6 839	6 989	4 158	2 483	348
GAS SUPPLY SYSTEM . . . . .	4 858	4 979	4 545	434	-
KNOXVILLE, TENN.:					
ELECTRIC POWER SYSTEM . . . . .	38 343	39 392	30 806	7 585	1 001
GAS SUPPLY SYSTEM . . . . .	8 369	7 839	6 723	1 004	112
MEMPHIS, TENN.:					
ELECTRIC POWER SYSTEM . . . . .	88 069	88 753	62 426	22 924	3 403
GAS SUPPLY SYSTEM . . . . .	49 440	45 282	40 657	4 625	-
TRANSIT SYSTEM. . . . .	7 548	7 804	7 750	-	54
CORPUS CHRISTI, TEX.:					
GAS SUPPLY SYSTEM . . . . .	5 123	3 290	2 845	280	165
TRANSIT SYSTEM. . . . .	587	858	846	12	-
SAN ANTONIO, TEX.:					
ELECTRIC POWER SYSTEM . . . . .	94 792	104 259	45 795	54 476	3 903
TRANSIT SYSTEM. . . . .	5 996	5 912	5 511	335	66
SEATTLE, WASH.:					
ELECTRIC POWER SYSTEM . . . . .	60 133	63 746	35 906	19 125	8 715
TRANSIT SYSTEM. . . . .	9 038	13 331	13 231	100	-
TACOMA, WASH.:					
ELECTRIC POWER SYSTEM . . . . .	30 889	29 887	16 551	6 646	6 690
TRANSIT SYSTEM. . . . .	1 414	2 745	2 745	-	-

\* Represents zero or rounds to zero.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73

Item	Alabama						Arizona	
	Birmingham	Gadsden	Huntsville	Mobile	Montgomery	Tuscaloosa	Mesa	Phoenix
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	204.20	130.16	247.70	167.81	183.98	300.29	170.73	220.90
TAXES . . . . .	116.79	103.42	95.58	91.41	107.07	39.00	66.43	103.93
PROPERTY . . . . .	26.40	12.87	24.29	10.22	18.93	12.76	5.11	34.29
OTHER . . . . .	90.90	90.55	71.29	81.19	88.14	26.24	63.32	69.64
INTERGOVERNMENTAL REVENUE . . . . .	34.76	8.01	28.17	13.45	38.64	42.13	48.19	75.86
MISCELLANEOUS GENERAL REVENUE . . . . .	52.65	18.73	123.95	62.95	38.26	219.15	54.11	41.10
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	259.81	112.80	227.99	150.61	225.51	274.38	165.23	227.13
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	156.43	107.81	203.00	121.55	139.61	235.11	115.16	160.43
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	8.28	0.04	10.16	-	0.29	0.61	-	6.21
HIGHWAYS . . . . .	22.97	14.32	31.72	22.84	16.78	11.21	29.31	22.04
EXCLUDING CAPITAL OUTLAY . . . . .	8.56	14.28	15.79	9.82	14.03	8.50	6.76	8.83
PUBLIC WELFARE . . . . .	0.22	2.08	0.58	-	1.93	-	-	-
HEALTH AND HOSPITALS . . . . .	29.11	0.54	68.21	1.47	2.89	144.88	-	0.26
POLICE PROTECTION . . . . .	28.89	16.32	19.54	23.63	22.96	23.73	25.25	50.28
FIRE PROTECTION . . . . .	21.07	14.65	13.54	19.78	26.11	18.49	16.21	16.22
SEWERAGE . . . . .	5.16	4.69	5.07	14.98	4.41	35.12	3.33	17.40
EXCLUDING CAPITAL OUTLAY . . . . .	2.19	4.69	4.52	7.05	4.15	3.94	2.67	4.79
SANITATION OTHER THAN SEWERAGE . . . . .	11.96	9.48	5.63	10.24	14.65	14.75	18.23	20.38
PARKS AND RECREATION . . . . .	15.37	8.59	7.82	11.94	11.08	4.59	8.02	27.41
HOUSING AND URBAN RENEWAL . . . . .	-	-	-	-	12.25	-	0.80	3.97
TOTAL DEBT . . . . .	804.99	258.99	798.73	567.90	472.93	328.15	399.87	395.67
LONG-TERM, FULL FAITH AND CREDIT . . . . .	237.45	81.37	245.30	170.98	153.75	81.61	49.00	153.63
<b>ARIZONA--Continued</b>								
	Arkansas						California	
	Scottsdale	Tempe	Tucson	Fort Smith	Little Rock	North Little Rock	Pine Bluff	Alameda
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	175.63	188.17	281.66	123.50	177.28	123.42	86.60	114.60
TAXES . . . . .	98.43	79.64	117.54	26.19	61.67	24.87	24.15	66.06
PROPERTY . . . . .	25.35	26.37	27.37	14.04	28.77	17.19	10.52	42.98
OTHER . . . . .	73.09	53.27	90.16	12.15	32.90	7.68	13.63	23.88
INTERGOVERNMENTAL REVENUE . . . . .	49.61	62.17	117.75	40.13	46.91	42.85	31.89	31.18
MISCELLANEOUS GENERAL REVENUE . . . . .	27.57	46.36	46.39	57.18	68.69	55.70	30.56	16.96
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	185.35	147.93	243.14	100.94	180.45	255.70	84.37	107.77
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	130.66	109.74	194.56	90.44	121.84	122.55	73.71	104.61
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	15.05	18.17	16.72	10.41	14.85	16.92	13.71	13.09
EXCLUDING CAPITAL OUTLAY . . . . .	8.04	4.99	8.52	10.41	12.16	14.24	13.71	12.13
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	0.14
HEALTH AND HOSPITALS . . . . .	-	-	0.11	3.17	4.14	3.95	3.47	1.35
POLICE PROTECTION . . . . .	21.54	32.46	43.21	14.07	22.55	21.72	13.24	23.46
FIRE PROTECTION . . . . .	7.31	14.32	27.09	15.78	18.83	17.17	8.26	22.88
SEWERAGE . . . . .	7.43	8.91	6.64	7.98	26.71	83.43	5.09	-
EXCLUDING CAPITAL OUTLAY . . . . .	7.18	2.96	4.47	6.23	5.54	8.58	3.52	-
SANITATION OTHER THAN SEWERAGE . . . . .	26.52	14.59	16.70	9.35	10.76	7.96	8.47	0.01
PARKS AND RECREATION . . . . .	18.75	17.89	29.59	4.04	11.65	17.36	5.12	14.46
HOUSING AND URBAN RENEWAL . . . . .	21.08	-	15.37	0.16	-	52.47	-	-
TOTAL DEBT . . . . .	196.56	380.71	633.32	273.30	356.36	424.27	86.88	8.60
LONG-TERM, FULL FAITH AND CREDIT . . . . .	107.72	131.57	113.16	15.92	86.79	35.74	63.08	5.62

See footnotes at end of table.

## INDIVIDUAL GOVERNMENTS

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	CALIFORNIA--Continued							
	Alhambra	Anaheim	Bakersfield	Bellflower	Berkeley	Buena Park	Burbank	Carson
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	146.54	194.56	241.99	70.30	233.80	124.66	215.83	89.54
TAXES . . . . .	77.33	93.50	158.25	28.18	119.20	79.42	127.40	38.14
PROPERTY . . . . .	41.67	36.04	70.68	-	87.49	29.62	67.36	-
OTHER . . . . .	35.65	57.46	87.58	28.10	31.71	49.81	60.03	38.14
INTERGOVERNMENTAL REVENUE . . . . .	33.22	47.98	61.99	30.59	67.02	31.00	54.02	43.56
MISCELLANEOUS GENERAL REVENUE . . . . .	36.01	53.09	21.75	11.41	47.57	13.45	33.82	7.86
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	191.00	204.19	191.10	61.14	212.88	160.58	198.28	133.06
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	133.38	167.43	164.12	52.55	194.10	108.30	192.09	63.50
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	21.30	27.93	27.48	16.68	12.50	24.02	25.19	30.71
EXCLUDING CAPITAL OUTLAY . . . . .	16.03	14.40	16.70	8.96	9.76	10.17	24.10	7.62
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HEALTH AND HOSPITALS . . . . .	48.92	-	-	-	25.22	-	0.17	0.34
POLICE PROTECTION . . . . .	30.02	37.39	41.19	17.80	33.65	26.04	46.53	20.77
FIRE PROTECTION . . . . .	26.09	19.80	31.43	-	25.42	15.54	31.89	-
SEWERAGE . . . . .	1.09	1.54	5.60	4.02	4.88	16.51	4.62	-
EXCLUDING CAPITAL OUTLAY . . . . .	1.05	0.28	4.95	4.02	3.67	1.19	4.39	-
SANITATION OTHER THAN SEWERAGE . . . . .	0.45	8.11	17.95	0.06	12.40	6.27	10.86	1.56
PARKS AND RECREATION . . . . .	0.95	50.86	19.20	8.82	22.71	31.90	23.36	29.91
HOUSING AND URBAN RENEWAL . . . . .	0.05	-	-	-	8.47	-	-	-
TOTAL DEBT . . . . .	210.00	382.49	80.13	9.33	62.06	49.18	176.32	91.36
LONG-TERM, FULL FAITH AND CREDIT . . . . .	0.97	82.57	80.13	9.33	37.65	-	110.50	-
<b>CALIFORNIA--Continued</b>								
	Chula Vista	Compton	Concord	Los Angeles	Long Beach	Downey	El Cajon	El Monte
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	148.67	196.21	140.21	181.19	129.18	121.10	164.50	117.15
TAXES . . . . .	84.49	60.03	70.18	105.88	74.43	70.76	90.77	59.50
PROPERTY . . . . .	30.28	25.33	27.28	43.02	43.24	14.02	30.70	19.54
OTHER . . . . .	45.20	34.72	42.89	62.85	31.19	56.74	60.05	39.94
INTERGOVERNMENTAL REVENUE . . . . .	44.62	118.80	37.73	54.21	40.08	35.86	52.63	43.89
MISCELLANEOUS GENERAL REVENUE . . . . .	19.57	17.38	32.31	21.11	14.67	14.47	21.10	13.76
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	138.10	174.50	110.41	125.50	111.34	108.24	132.40	91.71
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	111.75	146.21	99.71	114.68	88.06	97.43	103.65	82.63
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	21.00	25.31	26.07	18.28	12.73	14.74	30.26	17.69
EXCLUDING CAPITAL OUTLAY . . . . .	5.91	21.08	13.50	12.58	5.30	10.63	7.38	10.30
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HEALTH AND HOSPITALS . . . . .	-	0.56	-	-	0.03	-	0.15	-
POLICE PROTECTION . . . . .	24.87	35.66	31.97	33.72	22.65	30.36	25.74	22.43
FIRE PROTECTION . . . . .	16.41	13.30	-	16.28	20.56	21.29	16.57	16.19
SEWERAGE . . . . .	11.96	0.53	7.42	-	-	0.51	9.62	0.60
EXCLUDING CAPITAL OUTLAY . . . . .	0.34	0.53	7.00	-	-	0.35	7.73	0.60
SANITATION OTHER THAN SEWERAGE . . . . .	1.35	5.98	0.18	1.78	0.73	1.67	1.43	0.86
PARKS AND RECREATION . . . . .	16.61	4.99	20.54	17.08	16.95	21.60	6.70	8.75
HOUSING AND URBAN RENEWAL . . . . .	-	26.73	-	-	1.02	-	-	-
TOTAL DEBT . . . . .	39.07	-	213.01	2.13	10.94	8.55	77.23	2.56
LONG-TERM, FULL FAITH AND CREDIT . . . . .	38.51	-	190.34	-	9.17	3.37	13.10	2.56

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	CALIFORNIA -Continued							
	Fremont	Fresno	Fullerton	Garden Grove	Glendale	Hawthorne	Hayward	Huntington Beach
<b>REVENUE</b>								
GENERAL REVENUE. . . . .	145.22	273.06	150.23	105.98	177.62	148.64	187.29	197.48
TAXES. . . . .	75.16	119.16	84.82	52.69	65.48	61.55	102.51	107.36
PROPERTY. . . . .	39.99	57.35	45.10	22.22	31.91	23.36	43.19	54.86
OTHER. . . . .	35.16	61.81	39.70	30.08	53.57	38.20	59.32	52.49
INTERGOVERNMENTAL REVENUE. . . . .	42.09	73.84	38.85	33.83	40.93	34.91	46.26	54.17
MISCELLANEOUS GENERAL REVENUE. . . . .	27.97	80.07	26.57	19.46	51.20	52.19	30.52	39.96
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	146.93	281.03	141.86	103.08	173.99	130.67	154.33	217.00
TOTAL, EXCLUDING CAPITAL OUTLAY. . . . .	101.98	216.40	113.89	76.53	156.74	126.56	130.69	144.94
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION. . . . .	-	-	-	-	-	-	-	-
HIGHWAYS. . . . .	46.85	33.04	26.25	28.27	22.06	11.14	21.26	19.37
EXCLUDING CAPITAL OUTLAY. . . . .	11.10	19.67	13.28	10.28	21.66	11.12	9.11	9.61
PUBLIC WELFARE. . . . .	-	-	-	-	0.21	-	-	0.23
HEALTH AND HOSPITALS. . . . .	-	-	-	-	-	-	-	-
POLICE PROTECTION. . . . .	25.33	31.60	29.48	20.55	27.62	21.00	24.18	36.94
FIRE PROTECTION. . . . .	17.06	21.34	17.09	13.81	22.94	23.00	20.75	25.88
SEWERAGE. . . . .	-	4.48	1.10	-	2.55	0	9.93	4.03
EXCLUDING CAPITAL OUTLAY. . . . .	-	9.25	1.06	-	2.32	0	5.63	1.54
SANITATION OTHER THAN SEWERAGE. . . . .	0.79	15.62	6.01	-	10.67	22.43	1.04	8.08
PARKS AND RECREATION. . . . .	18.21	18.69	18.49	18.38	13.21	12.9	4.21	40.87
HOUSING AND URBAN RENEWAL. . . . .	-	45.63	-	-	-	3.10	-	-
TOTAL DEBT, LONG-TERM, FULL FAITH AND CREDIT. . . . .	162.06	229.69	57.52	1.85	224.33	1.13	180.05	237.38
LONG-TERM, FULL FAITH AND CREDIT. . . . .	157.85	32.12	50.57	1.65	10.85	1.13	104.99	51.14
<b>CALIFORNIA--Continued</b>								
	Inglewood	Irvine	Long Beach	Los Angeles	Modesto	Mountain View	Norwalk	Oakland
<b>REVENUE</b>								
GENERAL REVENUE. . . . .	214.72	72.67	331.05	276.45	227.02	242.65	54.00	313.91
TAXES. . . . .	115.21	31.81	137.50	147.52	104.02	115.15	19.63	136.43
PROPERTY. . . . .	30.70	1.42	66.97	75.12	29.36	55.12	-	84.51
OTHER. . . . .	76.51	30.38	50.70	72.40	74.65	60.03	19.65	51.92
INTERGOVERNMENTAL REVENUE. . . . .	55.45	35.01	59.07	68.87	65.30	43.94	29.25	94.92
MISCELLANEOUS GENERAL REVENUE. . . . .	44.06	5.86	134.45	60.06	57.69	83.95	5.12	82.55
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	217.34	76.40	292.94	241.70	163.58	196.01	42.00	318.70
TOTAL, EXCLUDING CAPITAL OUTLAY. . . . .	204.22	69.30	227.94	105.87	138.13	169.02	36.19	223.53
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION. . . . .	-	-	-	-	-	-	-	2.93
HIGHWAYS. . . . .	26.03	1.15	16.89	26.36	26.23	29.46	15.46	32.66
EXCLUDING CAPITAL OUTLAY. . . . .	22.19	12.15	6.54	12.21	14.62	13.99	9.82	16.81
PUBLIC WELFARE. . . . .	-	-	-	0.20	-	-	-	-
HEALTH AND HOSPITALS. . . . .	-	2.17	5.32	0.87	0.05	-	0.13	-
POLICE PROTECTION. . . . .	47.64	19.64	47.20	57.65	29.65	27.10	14.42	43.44
FIRE PROTECTION. . . . .	25.90	-	27.18	24.24	19.70	21.73	-	30.66
SEWERAGE. . . . .	1.31	-	3.01	9.54	12.54	8.15	0.58	4.03
EXCLUDING CAPITAL OUTLAY. . . . .	1.31	-	2.38	3.08	10.89	6.24	0.50	1.66
SANITATION OTHER THAN SEWERAGE. . . . .	19.14	1.22	11.24	11.66	6.79	13.23	0.71	2.22
PARKS AND RECREATION. . . . .	19.41	21.34	29.25	18.47	22.14	24.55	0.22	22.02
HOUSING AND URBAN RENEWAL. . . . .	-	-	3.93	6.15	-	-	-	30.52
TOTAL DEBT, LONG-TERM, FULL FAITH AND CREDIT. . . . .	100.02	51.04	231.04	727.57	146.50	611.00	-	348.20
LONG-TERM, FULL FAITH AND CREDIT. . . . .	-	-	42.66	72.39	132.97	574.71	-	31.92

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	CALIFORNIA—Continued							
	Ontario	Orange	Oxnard	Palo Alto	Pasadena	Pico Rivera	Pomona	Renton In each
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	153.69	155.15	216.64	240.17	270.84	73.71	188.73	210.83
TAXES . . . . .	60.62	91.66	99.68	104.06	140.40	29.98	108.50	106.10
PROPERTY . . . . .	31.49	38.08	49.22	42.27	69.76	-	54.27	53.36
OTHER . . . . .	29.15	51.58	50.47	61.76	70.65	29.98	54.24	52.75
INTERGOVERNMENTAL REVENUE . . . . .	62.06	37.96	77.43	44.32	70.44	29.89	55.32	54.04
MISCELLANEOUS GENERAL REVENUE . . . . .	31.01	25.54	39.52	91.77	60.01	13.86	24.91	50.69
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	153.42	148.83	162.63	275.47	342.28	57.12	169.33	211.65
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	121.37	117.65	131.92	242.45	256.27	49.60	151.11	180.48
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	30.49	28.28	36.83	18.60	50.84	13.38	26.90	36.62
EXCLUDING CAPITAL OUTLAY . . . . .	7.39	11.13	14.32	13.44	22.06	7.40	11.94	17.78
PUBLIC WELFARE . . . . .	-	-	-	-	0.92	-	-	-
HEALTH AND HOSPITALS . . . . .	-	-	0.06	-	4.30	0.11	0.72	-
POLICE PROTECTION . . . . .	29.49	27.60	28.94	36.72	38.66	19.68	35.32	29.78
FIRE PROTECTION . . . . .	27.93	21.38	19.74	30.01	23.99	-	24.58	22.05
SEWERAGE . . . . .	4.74	4.19	9.94	28.27	2.37	0.30	0.85	1.25
EXCLUDING CAPITAL OUTLAY . . . . .	4.01	2.29	9.21	12.07	1.27	-	0.79	1.25
SANITATION OTHER THAN SEWERAGE . . . . .	10.95	3.19	14.10	19.62	9.95	0.85	9.65	8.20
PARKS AND RECREATION . . . . .	13.65	15.60	10.49	38.64	23.95	10.23	16.91	18.44
HOUSING AND URBAN RENEWAL . . . . .	-	-	-	-	78.15	0.30	-	-
TOTAL DEBT . . . . .	105.43	66.21	199.80	196.81	348.05	1.59	93.74	370.08
LONG-TERM, FULL FAITH AND CREDIT . . . . .	97.09	66.21	47.60	113.92	125.14	-	62.48	-
<b>CALIFORNIA—Continued</b>								
Redwood City	Richmond	Riverside	Sacramento	Santa Barbara	San Bernardino	San Buenaventura	San Diego	
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	207.23	406.87	203.05	266.30	180.10	242.42	278.57	217.17
TAXES . . . . .	120.69	151.85	75.29	118.46	100.07	111.55	107.15	89.97
PROPERTY . . . . .	79.66	120.20	25.97	66.74	35.77	37.50	48.53	48.46
OTHER . . . . .	41.02	31.64	49.32	51.72	64.30	74.06	58.62	41.51
INTERGOVERNMENTAL REVENUE . . . . .	49.33	219.94	75.47	73.41	47.00	78.46	124.46	80.57
MISCELLANEOUS GENERAL REVENUE . . . . .	37.23	35.06	52.30	74.43	33.02	52.40	46.96	46.63
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	174.35	293.87	187.07	251.75	158.53	252.48	252.02	199.31
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	149.56	250.88	154.16	183.16	97.16	191.58	138.67	171.43
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	16.97	14.16	34.51	15.03	23.84	25.10	19.70	14.79
EXCLUDING CAPITAL OUTLAY . . . . .	11.58	11.87	20.36	7.64	6.04	10.38	14.60	7.99
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	0.03
HEALTH AND HOSPITALS . . . . .	0.02	-	0.15	2.74	-	-	-	0.07
POLICE PROTECTION . . . . .	29.97	44.86	33.69	44.84	29.46	38.04	27.86	26.84
FIRE PROTECTION . . . . .	27.22	36.78	24.31	30.15	18.41	30.57	17.55	15.56
SEWERAGE . . . . .	8.60	9.99	9.19	13.76	14.28	9.09	93.16	16.12
EXCLUDING CAPITAL OUTLAY . . . . .	8.60	9.26	6.25	12.03	3.97	7.12	12.61	6.84
SANITATION OTHER THAN SEWERAGE . . . . .	1.71	0.52	12.81	17.27	2.24	15.09	-	8.49
PARKS AND RECREATION . . . . .	17.38	28.73	18.84	58.13	16.37	27.28	17.91	26.23
HOUSING AND URBAN RENEWAL . . . . .	-	26.97	4.15	11.94	12.53	27.71	-	-
TOTAL DEBT . . . . .	478.76	231.17	254.56	431.91	152.39	333.64	247.08	192.29
LONG-TERM, FULL FAITH AND CREDIT . . . . .	9.07	95.71	46.08	54.92	20.57	299.81	23.81	67.34

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	CALIFORNIA -Continued							
	SAN FRANCISCO	Ban Jose	San Leandro	Ban Miteo	Santa Ana	Santa Barbara	Santa Clara	Santa Monica
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	844.31	253.70	195.22	175.55	150.30	216.69	216.77	229.26
TAXES . . . . .	339.66	105.73	122.36	114.92	83.70	103.72	94.67	113.23
PROPERTY . . . . .	236.92	53.08	38.65	66.92	36.94	41.07	42.59	44.81
OTHER . . . . .	102.74	52.69	83.73	48.01	46.85	62.64	52.08	68.42
INTERGOVERNMENTAL REVENUE . . . . .	336.43	98.14	43.25	33.81	43.93	47.25	41.10	56.79
MISCELLANEOUS GENERAL REVENUE . . . . .	168.82	52.82	29.61	26.81	22.59	65.71	81.00	59.25
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	751.28	212.59	169.50	144.08	125.42	223.38	177.12	187.44
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	678.59	154.53	143.89	131.65	103.36	193.89	151.93	172.86
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	1.41	-	-	-	-	-	-	-
HIGHWAYS . . . . .	27.35	25.41	18.06	16.36	23.34	17.08	23.42	29.28
EXCLUDING CAPITAL OUTLAY . . . . .	10.54	14.34	10.36	9.77	12.86	14.87	7.66	18.25
PUBLIC WELFARE . . . . .	218.74	0.01	-	-	-	-	-	0.17
HEALTH AND HOSPITALS . . . . .	93.13	-	0.01	-	-	-	-	-
POLICE PROTECTION . . . . .	57.88	32.19	28.79	27.66	25.50	34.69	24.11	36.06
FIRE PROTECTION . . . . .	40.01	21.76	20.34	22.95	21.95	20.32	19.83	19.82
SEWERAGE . . . . .	18.10	37.64	7.60	5.60	1.33	10.80	9.49	3.32
EXCLUDING CAPITAL OUTLAY . . . . .	8.58	6.95	6.61	4.20	0.92	9.98	9.02	3.30
SANITATION OTHER THAN SEWERAGE . . . . .	5.53	1.46	5.90	1.63	3.83	5.53	13.03	10.10
PARKS AND RECREATION . . . . .	33.91	16.16	22.21	16.65	14.80	22.35	15.37	26.31
HOUSING AND URBAN RENEWAL . . . . .	33.45	6.22	7.50	-	-	-	-	0.83
TOTAL DEBT, LONG-TERM, FULL FAITH AND CREDIT . . . . .	624.61	265.40	91.43	177.75	27.54	169.42	329.30	186.30
LONG-TERM, FULL FAITH AND CREDIT . . . . .	450.69	189.54	49.62	87.04	1.34	169.42	117.20	3.79
<b>CALIFORNIA -Continued</b>								
	Santa Rosa	Simi Valley	South Gate	Stockton	Sunnyvale	Borrence	Vallejo	West Covina
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	288.93	86.98	138.47	258.80	188.33	189.21	159.42	112.99
TAXES . . . . .	126.92	36.87	61.45	124.33	86.09	109.61	72.00	64.04
PROPERTY . . . . .	49.03	15.33	20.61	57.46	52.15	42.37	36.76	29.78
OTHER . . . . .	77.89	21.56	40.84	66.87	33.94	67.24	35.24	34.25
INTERGOVERNMENTAL REVENUE . . . . .	75.53	34.41	29.45	74.73	38.86	47.41	71.71	34.26
MISCELLANEOUS GENERAL REVENUE . . . . .	86.47	15.69	47.58	59.73	63.36	32.19	15.70	14.68
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	273.81	126.39	128.71	138.43	168.52	174.92	142.11	180.81
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	195.92	70.11	117.52	188.15	139.25	153.32	111.31	99.35
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	18.73	22.01	23.41	21.46	26.08	30.99	23.86	22.00
EXCLUDING CAPITAL OUTLAY . . . . .	1.60	22.01	13.65	10.81	11.48	16.76	13.95	14.54
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HEALTH AND HOSPITALS . . . . .	-	-	-	-	-	-	-	-
POLICE PROTECTION . . . . .	20.14	13.54	31.12	43.81	23.15	33.98	27.22	21.62
FIRE PROTECTION . . . . .	20.46	-	17.13	35.07	20.84	22.63	18.56	14.76
SEWERAGE . . . . .	11.66	66.27	0.67	36.79	11.96	1.01	-	0.46
EXCLUDING CAPITAL OUTLAY . . . . .	9.16	16.10	0.67	9.92	10.31	0.56	-	0.44
SANITATION OTHER THAN SEWERAGE . . . . .	19.24	-	7.45	7.18	12.13	4.68	-	1.28
PARKS AND RECREATION . . . . .	25.40	-	11.65	24.35	34.88	16.91	2.62	8.92
HOUSING AND URBAN RENEWAL . . . . .	43.37	-	-	3.57	-	0.62	19.24	73.93
TOTAL DEBT, LONG-TERM, FULL FAITH AND CREDIT . . . . .	582.57	42.42	2.99	284.47	304.89	85.54	143.84	140.61
LONG-TERM, FULL FAITH AND CREDIT . . . . .	205.80	-	-	155.60	269.31	24.94	68.68	139.64

\*\* footnotes at end of table

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	CALIFORNIA—Continued			COLORADO				
	Westminster	Whittier	Aurora	Boulder	Colorado Springs	Denver	Lakewood	Pueblo
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	105.12	127.40	189.40	186.21	233.41	470.39	97.83	138.13
TAXES . . . . .	57.02	75.04	109.34	105.83	114.81	199.36	78.39	84.14
PROPERTY . . . . .	22.70	20.41	23.47	22.73	42.72	81.50	9.56	24.26
OTHER . . . . .	34.31	55.24	85.87	83.10	72.09	117.86	68.84	59.88
INTERGOVERNMENTAL REVENUE . . . . .	35.22	31.02	14.93	31.03	27.28	160.60	15.47	19.65
MISCELLANEOUS GENERAL REVENUE . . . . .	12.89	20.13	65.14	49.35	91.32	110.43	3.97	34.34
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	98.82	109.60	159.06	149.20	179.56	473.02	74.09	234.74
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	70.78	103.92	99.50	94.24	142.94	401.60	61.57	89.79
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	1.02	-	-
HIGHWAYS . . . . .	24.12	15.30	27.49	31.31	33.85	20.57	27.73	14.48
EXCLUDING CAPITAL OUTLAY . . . . .	8.02	11.61	10.35	12.23	11.39	11.97	18.98	11.20
PUBLIC WELFARE . . . . .	-	-	-	-	0.46	94.61	-	-
HEALTH AND HOSPITALS . . . . .	-	-	0.07	1.47	39.15	66.34	-	1.97
POLICE PROTECTION . . . . .	25.27	29.22	22.85	16.84	26.39	39.08	22.86	21.44
FIRE PROTECTION . . . . .	17.32	23.22	19.89	10.23	18.29	26.22	-	17.70
SEWERAGE . . . . .	-	0.37	39.00	23.84	9.71	16.21	-	3.35
EXCLUDING CAPITAL OUTLAY . . . . .	-	0.37	9.71	9.05	8.67	14.45	-	3.07
SANITATION OTHER THAN SEWERAGE . . . . .	-	8.85	3.93	-	-	13.10	1.51	3.19
PARKS AND RECREATION . . . . .	9.44	10.27	13.46	19.47	20.84	25.64	5.28	11.71
HOUSING AND URBAN RENEWAL . . . . .	-	-	-	0.21	0.76	25.78	-	-
TOTAL DEBT . . . . .	41.09	20.49	762.94	197.37	726.12	589.03	32.33	510.49
LONG-TERM, FULL FAITH AND CREDIT . . . . .	-	11.23	642.69	147.79	11.61	372.43	32.33	303.70
<b>CONNECTICUT</b>								
	Bridgewater	Bristol	Danbury	East Hartford Town	Fairfield town	Greenwich town	Hartford	Middletown
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	612.29	492.06	554.52	533.84	480.91	658.27	745.69	452.06
TAXES . . . . .	297.30	289.09	341.88	371.90	352.08	480.28	478.72	247.29
PROPERTY . . . . .	295.38	286.07	338.89	369.14	348.97	477.13	475.96	243.87
OTHER . . . . .	-	3.03	2.97	2.76	3.10	3.15	2.77	3.41
INTERGOVERNMENTAL REVENUE . . . . .	262.28	164.45	181.96	142.54	91.58	118.45	225.38	116.51
MISCELLANEOUS GENERAL REVENUE . . . . .	52.70	38.51	30.68	19.40	37.27	59.54	41.60	88.26
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	520.64	428.89	548.06	526.04	493.44	582.19	827.18	410.28
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	452.24	381.01	416.18	421.65	408.47	520.74	662.66	379.44
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	177.26	215.96	280.68	334.53	290.83	298.44	347.29	161.81
HIGHWAYS . . . . .	12.80	19.14	26.72	15.04	16.89	21.92	14.09	14.28
EXCLUDING CAPITAL OUTLAY . . . . .	12.73	19.14	24.20	12.16	15.37	14.79	13.43	13.46
PUBLIC WELFARE . . . . .	14.13	4.96	1.42	2.99	0.87	12.12	73.67	3.77
HEALTH AND HOSPITALS . . . . .	26.15	3.73	5.18	2.19	7.15	25.74	18.09	64.24
POLICE PROTECTION . . . . .	40.90	22.02	32.30	27.68	24.84	44.83	50.91	24.07
FIRE PROTECTION . . . . .	41.69	18.35	24.12	27.89	30.89	20.47	43.56	24.46
SEWERAGE . . . . .	30.11	6.56	71.78	-	23.60	16.47	21.30	12.04
EXCLUDING CAPITAL OUTLAY . . . . .	6.61	6.20	3.62	-	2.87	7.48	21.30	4.75
SANITATION OTHER THAN SEWERAGE . . . . .	13.18	6.02	1.18	14.48	1.49	14.31	12.37	3.48
PARKS AND RECREATION . . . . .	18.99	7.08	5.34	37.53	15.05	39.06	72.99	7.97
HOUSING AND URBAN RENEWAL . . . . .	24.88	23.07	17.64	1.44	-	-	35.51	1.16
TOTAL DEBT . . . . .	373.31	471.55	473.37	401.85	479.23	214.12	806.74	464.34
LONG-TERM, FULL FAITH AND CREDIT . . . . .	310.49	328.28	239.30	338.82	377.98	214.12	652.16	412.09

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	CONNECTICUT—Continued							
	Milford	New Britain	New Haven	Norwalk	Stamford	Waterbury	West Hartford	West Haven
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	616.11	444.15	656.83	500.74	668.41	476.49	524.00	467.77
TAXES . . . . .	385.15	251.11	395.14	370.56	439.72	288.05	387.97	293.18
PROPERTY . . . . .	383.16	249.45	389.69	365.17	433.68	285.20	385.05	289.66
OTHER . . . . .	2.01	1.67	5.45	5.38	6.04	2.85	2.93	3.52
INTERGOVERNMENTAL REVENUE . . . . .	190.20	113.52	225.89	106.34	175.55	159.38	96.24	145.26
MISCELLANEOUS GENERAL REVENUE . . . . .	40.74	79.52	35.79	23.84	33.14	29.07	39.78	29.33
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	554.94	385.93	567.12	542.84	810.22	462.52	529.07	466.42
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	438.93	338.29	450.50	409.95	540.14	362.74	453.90	341.92
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	266.66	158.54	240.85	262.43	390.01	195.35	314.27	199.03
HIGHWAYS . . . . .	15.14	21.19	15.69	29.08	28.92	17.77	31.72	14.49
EXCLUDING CAPITAL OUTLAY . . . . .	13.53	17.65	12.43	15.35	16.78	12.19	20.40	11.75
PUBLIC WELFARE . . . . .	1.06	2.68	25.98	5.31	14.31	8.08	2.22	4.18
HEALTH AND HOSPITALS . . . . .	6.39	3.04	6.83	4.95	5.98	7.15	2.95	1.21
POLICE PROTECTION . . . . .	27.59	30.68	46.38	28.69	39.43	37.44	26.94	26.21
FIRE PROTECTION . . . . .	28.67	27.24	42.10	24.83	39.93	33.99	24.34	-
SEWERAGE . . . . .	79.16	8.17	22.48	74.69	54.65	11.89	16.89	101.63
EXCLUDING CAPITAL OUTLAY . . . . .	6.82	8.17	5.93	4.65	7.44	5.56	6.00	7.08
SANITATION OTHER THAN SEWERAGE . . . . .	11.13	15.64	8.39	28.62	62.12	13.04	17.14	5.03
PARKS AND RECREATION . . . . .	9.46	10.15	12.59	18.27	20.06	20.46	22.45	8.14
HOUSING AND URBAN RENEWAL . . . . .	13.45	32.21	59.26	1.02	39.43	38.67	1.23	31.62
TOTAL DEBT . . . . .	646.66	805.72	863.94	644.76	1 045.93	587.02	324.28	465.93
LONG-TERM, FULL FAITH AND CREDIT . . . . .	290.26	251.47	519.97	615.63	944.82	556.07	324.28	394.51
DELAWARE DISTRICT OF COLUMBIA								
Wilmington	Ashington	Cleatswater	Fort Lauderdale	Gainesville	Hialeah	Hollywood	Jacksonville	
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	799.67	1 414.76	242.94	248.08	177.12	133.98	187.04	223.90
TAXES . . . . .	268.02	655.21	125.01	145.39	84.34	80.56	122.76	100.23
PROPERTY . . . . .	134.48	187.94	58.34	80.73	43.45	35.03	66.34	63.73
OTHER . . . . .	133.54	467.27	66.67	64.66	40.88	45.53	56.42	36.50
INTERGOVERNMENTAL REVENUE . . . . .	429.58	651.01	14.31	22.80	24.01	12.05	18.44	59.09
MISCELLANEOUS GENERAL REVENUE . . . . .	102.07	108.54	103.62	79.88	68.76	41.37	45.83	64.57
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	862.23	1 588.86	248.49	250.09	185.06	98.21	170.80	260.07
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	590.77	1 361.48	191.59	203.60	142.80	92.30	151.39	189.29
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	402.73	333.44	-	-	-	-	-	0.08
HIGHWAYS . . . . .	41.35	68.79	23.83	18.35	20.01	5.08	16.47	18.02
EXCLUDING CAPITAL OUTLAY . . . . .	24.56	25.82	16.21	9.02	15.08	3.06	8.99	15.23
PUBLIC WELFARE . . . . .	-	263.37	0.19	-	-	0.03	-	5.84
HEALTH AND HOSPITALS . . . . .	-	183.81	0.77	-	0.37	-	0.85	63.80
POLICE PROTECTION . . . . .	49.65	118.55	30.50	39.89	30.49	25.15	34.24	22.40
FIRE PROTECTION . . . . .	37.05	33.75	20.59	24.27	18.12	14.97	15.01	14.62
SEWERAGE . . . . .	93.18	66.64	30.36	27.30	36.49	1.58	17.98	7.89
EXCLUDING CAPITAL OUTLAY . . . . .	12.61	24.60	13.98	14.41	14.76	1.50	17.88	5.68
SANITATION OTHER THAN SEWERAGE . . . . .	22.48	44.09	23.89	37.16	15.45	15.91	16.42	5.94
PARKS AND RECREATION . . . . .	35.89	24.15	37.91	14.03	5.27	10.70	28.24	11.77
HOUSING AND URBAN RENEWAL . . . . .	12.51	76.96	0.10	0.40	0.33	-	-	35.79
TOTAL DEBT . . . . .	855.53	1 076.34	464.20	486.27	1 239.17	134.56	303.76	704.40
LONG-TERM, FULL FAITH AND CREDIT . . . . .	855.53	840.89	137.30	60.18	70.45	103.38	143.62	110.34

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	FLORIDA--Continued							
	Miami	Miami Beach	Orlando	Pensacola	St. Petersburg	Tallahassee	Tampa	West Palm Beach
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	201.88	342.48	331.12	137.92	181.77	266.51	253.73	237.65
TAXES . . . . .	142.13	247.76	125.00	66.73	98.74	58.91	109.31	148.11
PROPERTY . . . . .	87.71	150.74	97.78	19.11	54.22	17.52	56.38	89.17
OTHER . . . . .	54.42	97.02	67.25	47.62	44.52	41.39	52.93	58.95
INTERGOVERNMENTAL REVENUE . . . . .	24.72	17.77	82.80	19.17	20.52	27.48	80.23	16.14
MISCELLANEOUS GENERAL REVENUE . . . . .	35.02	76.97	123.32	52.01	62.52	180.12	6.18	73.39
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	173.15	307.40	308.10	187.39	155.46	300.84	202.26	189.40
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	154.70	272.85	233.60	160.35	123.49	237.05	160.51	165.65
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	0.06	-	-	-	-	-	-	-
HIGHWAYS . . . . .	7.77	13.25	20.80	11.39	20.35	19.34	14.52	15.95
EXCLUDING CAPITAL OUTLAY . . . . .	7.19	6.44	13.32	10.64	9.24	15.10	11.39	14.05
PUBLIC WELFARE . . . . .	-	1.84	-	0.02	-	-	-	-
HEALTH AND HOSPITALS . . . . .	1.87	-	1.43	1.03	0.70	111.82	-	0.33
POLICE PROTECTION . . . . .	35.56	53.56	51.00	25.98	23.79	28.60	26.60	36.06
FIRE PROTECTION . . . . .	26.49	26.83	31.32	23.29	11.80	16.96	21.38	24.12
SEWERAGE . . . . .	15.78	7.22	29.03	36.38	10.86	30.94	17.15	12.79
EXCLUDING CAPITAL OUTLAY . . . . .	6.63	6.57	12.66	18.17	8.68	15.00	7.04	10.96
SANITATION OTHER THAN SEWERAGE . . . . .	17.77	22.40	29.34	11.90	25.72	23.05	14.93	15.84
PARKS AND RECREATION . . . . .	15.17	62.76	22.74	13.09	19.81	15.10	12.90	23.34
HOUSING AND URBAN RENEWAL . . . . .	-	1.31	2.83	-	0.23	0.41	29.87	-
TOTAL DEBT: LONG-TERM, FULL FAITH AND CREDIT . . . . .	299.28	419.86	1 537.42	449.88	184.95	1 065.85	292.80	419.28
LONG-TERM, FULL FAITH AND CREDIT . . . . .	161.61	242.26	48.46	18.32	22.61	-	6.94	-
GEORGIA								HAWAII
								IDAHO
	Albany	Atlanta	Augusta	Columbus	Macon	Montgomery	Honolulu	Beloit City
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	142.30	314.22	158.04	300.52	156.48	177.32	279.09	147.17
TAXES . . . . .	47.99	130.07	87.46	118.48	88.32	86.39	171.68	69.77
PROPERTY . . . . .	29.43	85.33	58.37	81.96	57.03	59.54	133.98	63.78
OTHER . . . . .	18.56	44.74	29.08	36.52	31.29	27.45	37.70	5.99
INTERGOVERNMENTAL REVENUE . . . . .	62.34	65.25	23.65	64.67	38.92	48.30	66.79	49.67
MISCELLANEOUS GENERAL REVENUE . . . . .	31.96	118.90	46.92	117.37	29.23	42.03	40.62	27.74
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	226.68	367.72	182.31	296.84	127.93	201.42	252.05	138.47
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	102.61	216.82	167.95	241.15	114.06	131.04	195.62	113.14
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	10.72	-	-	-	2.08	-	-
HIGHWAYS . . . . .	12.21	20.39	22.17	19.02	15.99	60.69	21.33	-
EXCLUDING CAPITAL OUTLAY . . . . .	7.41	13.08	19.56	5.87	11.54	4.66	12.47	-
PUBLIC WELFARE . . . . .	-	0.29	-	9.20	-	-	-	0.28
HEALTH AND HOSPITALS . . . . .	0.50	0.40	-	101.01	1.90	2.76	2.89	-
POLICE PROTECTION . . . . .	24.98	37.48	29.32	24.38	20.83	24.30	40.40	18.42
FIRE PROTECTION . . . . .	23.82	19.95	19.06	15.85	16.07	15.99	17.89	24.72
SEWERAGE . . . . .	105.16	48.98	12.18	29.09	5.28	9.84	16.63	8.04
EXCLUDING CAPITAL OUTLAY . . . . .	3.83	10.03	4.64	6.72	5.28	5.75	7.06	4.05
SANITATION OTHER THAN SEWERAGE . . . . .	14.20	19.06	8.55	9.80	13.21	18.63	10.49	0.13
PARKS AND RECREATION . . . . .	11.10	39.79	6.13	9.19	12.01	8.54	34.51	12.20
HOUSING AND URBAN RENEWAL . . . . .	0.34	0.10	2.51	-	7.78	1.55	3.03	2.04
TOTAL DEBT: LONG-TERM, FULL FAITH AND CREDIT . . . . .	139.64	1 078.18	285.85	290.69	248.61	298.95	344.20	89.55
LONG-TERM, FULL FAITH AND CREDIT . . . . .	101.57	506.82	42.40	122.56	112.28	125.27	287.06	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	ILLINOIS							
	Arlington Heights	Aurora	Berwyn	Champaign	Chicago	Cicero	Decatur	Des Plaines
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	134.04	134.84	85.20	247.17	281.24	123.56	141.03	138.65
TAXES . . . . .	84.21	96.40	57.81	74.38	165.19	87.27	66.17	98.76
PROPERTY . . . . .	30.52	59.68	25.26	29.86	101.37	55.36	24.76	48.13
OTHER . . . . .	53.71	36.72	32.57	44.52	63.82	31.91	41.42	50.61
INTERGOVERNMENTAL REVENUE . . . . .	25.28	25.75	20.88	33.87	80.26	26.31	54.47	22.76
MISCELLANEOUS GENERAL REVENUE . . . . .	24.55	12.70	6.53	138.91	35.79	9.98	20.39	17.12
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	98.88	126.36	71.33	231.80	267.29	85.06	118.74	137.07
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	87.26	100.28	65.37	217.79	224.71	82.88	101.19	114.71
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	6.53	-	5.76	-
HIGHWAYS . . . . .	24.15	22.78	14.32	7.94	19.51	12.35	17.78	24.46
EXCLUDING CAPITAL OUTLAY . . . . .	15.94	18.72	9.47	4.25	13.38	11.63	9.40	15.29
PUBLIC WELFARE . . . . .	-	-	-	-	3.23	-	-	-
HEALTH AND HOSPITALS . . . . .	1.29	0.96	-	126.32	12.60	1.70	-	1.45
POLICE PROTECTION . . . . .	20.30	25.73	16.86	23.10	64.00	21.97	19.03	23.95
FIRE PROTECTION . . . . .	14.46	21.07	14.11	17.97	21.51	15.30	20.13	18.29
SEWERAGE . . . . .	-	1.91	2.00	2.37	5.94	1.88	5.89	5.26
EXCLUDING CAPITAL OUTLAY . . . . .	-	1.75	2.00	2.28	3.66	0.75	1.06	2.64
SANITATION OTHER THAN SEWERAGE . . . . .	2.40	6.94	5.92	2.48	15.34	4.44	1.84	9.56
PARKS AND RECREATION . . . . .	-	17.73	4.59	-	2.33	1.33	2.36	2.27
HOUSING AND URBAN RENEWAL . . . . .	-	-	-	0.34	4.00	-	0.96	-
TOTAL DEBT . . . . .	116.89	99.24	82.95	167.32	411.76	70.24	267.18	122.82
LONG-TERM, FULL FAITH AND CREDIT . . . . .	52.54	24.70	54.19	149.10	183.73	20.88	99.85	58.44
ILLINOIS--Continued								
	Batavia	Bethel	Evanston	Joliet	Oak Lawn	Oak Park	Peoria	Rockford
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	332.12	135.43	181.15	142.55	145.96	181.14	160.79	151.03
TAXES . . . . .	73.12	85.40	134.60	83.60	79.10	126.94	110.00	87.43
PROPERTY . . . . .	40.07	43.72	81.98	39.83	36.70	78.35	68.17	46.16
OTHER . . . . .	33.04	41.68	52.60	43.77	42.40	48.60	42.43	41.26
INTERGOVERNMENTAL REVENUE . . . . .	233.74	32.29	27.01	35.68	21.47	22.72	30.68	44.68
MISCELLANEOUS GENERAL REVENUE . . . . .	25.26	17.74	19.53	23.26	45.39	31.50	19.53	18.92
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	311.79	98.44	163.14	131.95	117.98	164.87	144.11	148.08
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	262.24	88.81	149.53	12.35	98.78	132.20	121.07	120.55
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	25.87	12.48	15.50	31.67	12.17	42.22	25.46	22.66
EXCLUDING CAPITAL OUTLAY . . . . .	17.96	7.51	8.19	14.87	10.40	15.84	9.15	9.18
PUBLIC WELFARE . . . . .	-	-	-	-	1.67	0.11	-	0.03
HEALTH AND HOSPITALS . . . . .	-	1.06	7.83	-	-	3.12	7.96	4.32
POLICE PROTECTION . . . . .	20.53	19.41	30.62	27.74	26.90	26.14	30.21	24.88
FIRE PROTECTION . . . . .	18.96	15.89	16.63	21.94	16.78	20.01	22.17	19.26
SEWERAGE . . . . .	10.19	1.04	1.20	6.15	5.01	1.46	4.45	2.10
EXCLUDING CAPITAL OUTLAY . . . . .	10.19	0.75	1.20	6.15	5.01	1.46	1.35	2.04
SANITATION OTHER THAN SEWERAGE . . . . .	5.71	5.08	12.88	5.91	9.68	9.79	11.63	8.55
PARKS AND RECREATION . . . . .	-	8.17	21.56	-	-	7.37	0.28	1.77
HOUSING AND URBAN RENEWAL . . . . .	40.89	0.14	-	-	-	-	0.76	13.33
TOTAL DEBT . . . . .	227.00	119.00	165.17	314.65	74.69	277.60	61.60	101.00
LONG-TERM, FULL FAITH AND CREDIT . . . . .	55.23	75.00	19.00	1.90	1.01	118.04	27.03	24.95

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	ILLINOIS -Continued				INDIANA			
	Rock Island	Skokie	Springfield	Waukegan	Anderson	Evansville	Fort Wayne	Gary
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	253.72	154.57	206.79	165.02	134.78	213.20	167.58	223.44
TAXES . . . . .	94.45	113.16	96.19	111.77	87.98	102.37	87.14	127.58
PROPERTY . . . . .	67.54	58.39	48.25	66.11	87.95	101.24	86.34	126.46
OTHER . . . . .	26.91	54.77	47.94	45.66	0.03	1.13	0.79	1.12
INTERGOVERNMENTAL REVENUE . . . . .	97.76	26.46	61.51	37.83	18.08	69.76	41.65	87.61
MISCELLANEOUS GENERAL REVENUE . . . . .	61.54	14.92	49.09	15.41	28.72	41.06	38.79	8.25
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	236.00	132.51	145.10	116.27	133.05	151.80	144.29	189.23
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	153.17	123.35	122.34	99.05	109.36	120.94	115.98	173.50
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	48.84	16.15	29.94	23.04	18.39	23.87	16.07	14.94
EXCLUDING CAPITAL OUTLAY . . . . .	22.62	9.37	18.96	20.27	12.97	14.49	10.28	11.98
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HEALTH AND HOSPITALS . . . . .	1.14	3.07	3.53	1.29	1.03	2.33	2.01	3.35
POLICE PROTECTION . . . . .	21.39	29.99	21.38	29.00	22.04	18.82	21.65	29.15
FIRE PROTECTION . . . . .	17.28	26.07	17.82	21.02	23.18	18.93	17.55	18.76
SEWERAGE . . . . .	38.35	-	6.59	4.70	10.00	7.50	21.47	7.78
EXCLUDING CAPITAL OUTLAY . . . . .	5.60	-	3.14	3.57	9.13	7.50	12.91	5.75
SANITATION OTHER THAN SEWERAGE . . . . .	6.94	10.24	-	12.53	7.33	5.00	5.99	6.61
PARKS AND RECREATION . . . . .	11.18	-	6.98	0.43	8.09	10.89	19.60	8.08
HOUSING AND URBAN RENEWAL . . . . .	-	-	2.19	-	13.60	19.77	9.48	13.60
TOTAL DEBT . . . . .	226.98	71.56	907.62	142.41	296.21	315.82	124.82	190.96
LONG-TERM, FULL FAITH AND CREDIT . . . . .	64.78	47.72	-	18.62	43.86	164.99	28.90	161.23
<b>INDIANA - Continued</b>								
	Hammond	Indianapolis	Muncie	South Bend	Terre Haute	Cedar Rapids	Council Bluffs	Davenport
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	154.45	264.62	152.54	230.89	159.81	216.68	152.91	165.23
TAXES . . . . .	118.75	127.97	93.25	98.38	81.04	105.96	57.86	73.79
PROPERTY . . . . .	117.93	123.43	92.61	97.48	81.04	103.30	54.65	69.30
OTHER . . . . .	0.82	4.55	0.64	0.88	-	7.66	3.23	4.49
INTERGOVERNMENTAL REVENUE . . . . .	27.94	91.91	43.50	94.90	46.66	72.30	54.27	59.68
MISCELLANEOUS GENERAL REVENUE . . . . .	7.77	44.73	15.79	37.62	32.12	38.43	40.76	31.76
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	186.44	277.40	141.46	176.71	143.64	183.28	202.38	138.36
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	121.65	219.56	110.41	135.98	109.05	127.84	98.20	102.70
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	1.51	-	-	-	-	-	-
HIGHWAYS . . . . .	24.00	34.69	16.33	14.64	12.37	30.69	25.17	28.04
EXCLUDING CAPITAL OUTLAY . . . . .	17.27	15.62	11.16	13.51	12.26	19.08	9.91	18.33
PUBLIC WELFARE . . . . .	-	39.65	-	-	-	-	-	-
HEALTH AND HOSPITALS . . . . .	1.38	37.67	0.01	-	-	0.32	1.59	0.21
POLICE PROTECTION . . . . .	26.55	26.46	21.58	25.00	13.85	19.56	15.23	18.42
FIRE PROTECTION . . . . .	22.29	14.85	19.11	22.22	16.93	14.41	22.75	15.08
SEWERAGE . . . . .	68.18	12.71	13.75	15.34	33.27	21.57	41.08	26.73
EXCLUDING CAPITAL OUTLAY . . . . .	11.83	8.04	9.87	8.64	9.98	10.43	8.47	4.93
SANITATION OTHER THAN SEWERAGE . . . . .	9.47	6.18	19.82	2.17	3.18	9.59	12.78	7.83
PARKS AND RECREATION . . . . .	10.28	23.53	4.17	14.08	5.08	11.97	11.45	10.18
HOUSING AND URBAN RENEWAL . . . . .	1.05	4.83	-	35.60	10.68	9.98	43.83	-
TOTAL DEBT . . . . .	327.32	350.47	160.46	297.13	296.50	139.19	275.75	145.07
LONG-TERM, FULL FAITH AND CREDIT . . . . .	268.32	343.05	118.48	110.64	118.06	126.81	115.78	90.74

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	IOWA -Continued				KANSAS			
	Des Moines	Dubuque	Sioux City	Waterloo	Kansas City	Overland Park	Topeka	Wichita
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	223.08	160.86	197.77	251.07	235.89	85.41	185.38	252.08
TAXES . . . . .	96.68	73.15	82.00	90.21	91.66	37.35	90.12	80.60
PROPERTY . . . . .	90.52	70.50	75.57	87.23	85.28	25.32	65.20	68.70
OTHER . . . . .	6.16	2.65	6.44	2.98	6.39	11.83	24.91	11.90
INTERGOVERNMENTAL REVENUE . . . . .	65.29	48.90	71.24	124.13	103.76	22.31	30.56	109.62
MISCELLANEOUS GENERAL REVENUE . . . . .	61.11	38.79	44.54	36.73	40.46	25.75	64.70	61.86
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	218.37	130.27	192.02	276.40	242.83	76.68	184.45	228.52
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	182.36	105.73	133.44	136.62	134.63	48.71	137.48	148.94
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	42.82	24.76	59.90	31.84	35.38	14.51	24.16	45.58
EXCLUDING CAPITAL OUTLAY . . . . .	23.65	13.26	19.67	14.64	3.69	9.92	21.85	7.53
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HEALTH AND HOSPITALS . . . . .	4.36	2.18	6.69	2.03	2.32	0.52	10.75	3.97
POLICE PROTECTION . . . . .	30.34	14.73	15.73	20.27	28.05	13.31	28.81	18.18
FIRE PROTECTION . . . . .	21.39	16.10	15.77	16.62	23.11	0.03	19.21	15.24
SEWERAGE . . . . .	17.78	16.15	15.50	63.32	18.91	0.59	13.27	18.04
EXCLUDING CAPITAL OUTLAY . . . . .	11.51	12.02	5.73	9.37	6.03	-	5.05	3.37
SANITATION OTHER THAN SEWERAGE . . . . .	11.67	7.25	3.93	5.24	8.08	-	11.69	5.55
PARKS AND RECREATION . . . . .	13.69	10.11	11.77	12.34	13.90	23.55	9.64	7.90
HOUSING AND URBAN RENEWAL . . . . .	4.57	6.44	20.70	29.63	20.79	-	25.53	38.01
TOTAL DEBT . . . . .	291.90	205.12	423.05	341.81	400.07	212.77	401.32	564.12
LONG-TERM, FULL FAITH AND CREDIT . . . . .	213.95	96.97	85.62	244.77	132.09	80.78	220.40	206.81
<b>KENTUCKY</b>								
Item	LOUISIANA				LOUISIANA			
	COVINGTON	Lexington	Louisville	Owensboro	Baton Rouge	Lafayette	Lake Charles	Monroe
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	160.83	214.32	304.64	364.42	198.68	128.59	141.82	163.83
TAXES . . . . .	99.93	141.91	112.34	70.42	129.45	71.82	93.25	74.24
PROPERTY . . . . .	32.47	54.63	40.32	34.95	43.34	20.75	40.64	42.36
OTHER . . . . .	67.46	87.29	72.02	35.47	86.11	51.07	52.60	31.88
INTERGOVERNMENTAL REVENUE . . . . .	43.17	32.69	104.31	43.06	41.80	15.60	30.30	44.54
MISCELLANEOUS GENERAL REVENUE . . . . .	17.72	39.72	87.99	250.97	27.43	41.17	18.28	45.04
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	135.66	214.07	295.37	312.13	202.15	124.70	201.36	189.47
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	116.38	169.80	174.11	296.27	143.01	89.67	79.64	162.13
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	3.22	-	-	-	-	-
HIGHWAYS . . . . .	4.64	9.82	10.87	17.92	31.79	28.11	13.58	13.46
EXCLUDING CAPITAL OUTLAY . . . . .	4.64	8.73	6.01	14.88	15.46	5.40	8.40	4.45
PUBLIC WELFARE . . . . .	-	1.84	0.06	1.77	0.15	-	-	0.09
HEALTH AND HOSPITALS . . . . .	-	2.27	14.25	192.81	9.06	-	-	3.09
POLICE PROTECTION . . . . .	26.63	28.24	38.16	19.29	25.61	12.83	9.36	20.95
FIRE PROTECTION . . . . .	29.26	26.13	18.74	18.62	12.71	14.80	13.65	20.12
SEWERAGE . . . . .	1.24	29.91	70.03	5.66	16.07	9.65	16.06	5.85
EXCLUDING CAPITAL OUTLAY . . . . .	1.24	7.26	9.33	5.66	4.40	9.65	6.51	5.04
SANITATION OTHER THAN SEWERAGE . . . . .	14.12	17.20	13.86	17.98	13.05	8.62	8.64	35.12
PARKS AND RECREATION . . . . .	3.12	8.05	24.57	7.69	8.11	11.44	104.21	26.38
HOUSING AND URBAN RENEWAL . . . . .	27.14	26.61	52.03	4.67	0.28	-	1.90	-
TOTAL DEBT . . . . .	192.33	375.66	704.29	1 797.43	474.27	919.21	338.75	1 257.07
LONG-TERM, FULL FAITH AND CREDIT . . . . .	119.33	1.25	126.14	-	348.77	282.48	312.00	447.16

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	LOUISIANA -Continued		MAINE	MARYLAND	MASSACHUSETTS			
	New Orleans	Shreveport	Portland	Baltimore	Arlington town	Boston	Brockton	Brockline town
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	276.14	156.48	481.92	953.46	419.34	826.28	566.69	607.29
TAXES . . . . .	119.92	97.95	321.60	270.17	351.64	479.33	369.13	528.58
PROPERTY . . . . .	44.70	52.65	316.63	196.03	351.13	473.58	366.68	527.48
OTHER . . . . .	75.22	45.30	4.96	74.14	0.50	5.74	2.44	1.11
INTERGOVERNMENTAL REVENUE . . . . .	92.43	32.21	109.50	583.49	52.85	250.97	160.70	53.31
MISCELLANEOUS GENERAL REVENUE . . . . .	63.79	26.31	50.83	99.80	14.85	95.98	36.86	25.41
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	240.76	153.23	507.56	806.14	410.86	857.71	497.56	629.83
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	195.73	111.70	435.22	674.97	398.85	730.88	456.47	530.41
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	2.27	-	182.77	248.62	193.24	246.27	243.52	262.98
HIGHWAYS . . . . .	11.84	30.18	36.57	61.47	32.43	21.89	18.98	37.14
EXCLUDING CAPITAL OUTLAY . . . . .	8.40	11.18	22.02	19.26	23.73	13.03	13.89	32.54
PUBLIC WELFARE . . . . .	3.24	-	6.70	157.35	3.96	11.93	14.23	6.64
HEALTH AND HOSPITALS . . . . .	10.19	0.08	25.95	54.76	3.96	121.52	3.27	6.83
POLICE PROTECTION . . . . .	31.97	25.61	35.24	62.53	27.61	79.62	31.53	40.35
FIRE PROTECTION . . . . .	17.21	19.80	36.03	33.38	30.40	49.39	33.37	48.90
SEWERAGE . . . . .	18.80	8.43	7.14	14.53	4.82	7.32	22.81	9.13
EXCLUDING CAPITAL OUTLAY . . . . .	12.08	2.77	1.06	8.71	4.82	5.78	11.47	0.14
SANITATION OTHER THAN SEWERAGE . . . . .	9.06	19.55	8.69	18.93	11.62	18.21	9.85	17.81
PARKS AND RECREATION . . . . .	21.24	11.59	20.49	23.99	10.87	26.01	21.57	36.91
HOUSING AND URBAN RENEWAL . . . . .	1.45	1.58	24.19	35.48	-	35.46	13.11	6.27
TOTAL DEBT . . . . .	422.54	356.01	357.98	603.11	29.43	728.10	502.36	352.33
LONG-TERM, FULL FAITH AND CREDIT . . . . .	314.63	262.96	357.98	558.27	29.43	539.10	497.87	310.93
MASSACHUSETTS—Continued								
	Cambridge	Chicopee	Fall River	Hingham town	Holyoke	Lawrence	Lowell	Lynn
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	810.64	338.88	440.04	557.39	443.21	383.67	385.37	516.30
TAXES . . . . .	555.13	194.84	242.71	409.96	253.33	244.24	252.19	353.21
PROPERTY . . . . .	552.33	193.53	240.59	405.09	251.20	242.35	250.13	351.26
OTHER . . . . .	2.80	1.30	2.12	4.87	2.14	1.88	2.06	1.96
INTERGOVERNMENTAL REVENUE . . . . .	115.22	127.23	174.51	120.97	161.26	119.03	120.92	132.48
MISCELLANEOUS GENERAL REVENUE . . . . .	140.29	16.81	22.82	26.46	28.64	20.41	12.27	30.61
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	645.82	335.67	424.90	574.30	542.15	380.54	365.63	521.13
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	532.67	290.12	387.79	454.42	401.76	318.42	329.46	447.67
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	188.85	171.32	162.37	285.63	253.53	130.93	196.35	184.01
HIGHWAYS . . . . .	29.12	13.23	17.95	30.49	16.06	21.49	11.28	27.41
EXCLUDING CAPITAL OUTLAY . . . . .	18.03	9.19	13.28	19.16	12.11	10.43	10.07	20.41
PUBLIC WELFARE . . . . .	13.06	17.52	15.87	2.89	8.86	7.32	11.67	8.75
HEALTH AND HOSPITALS . . . . .	81.50	4.87	20.73	5.23	3.77	15.80	6.39	17.27
POLICE PROTECTION . . . . .	38.89	20.02	29.09	25.95	27.56	26.30	28.57	32.27
FIRE PROTECTION . . . . .	40.30	28.35	31.70	36.99	37.14	35.87	29.85	40.32
SEWERAGE . . . . .	19.02	14.16	10.93	34.01	5.23	1.15	0.23	6.26
EXCLUDING CAPITAL OUTLAY . . . . .	14.27	1.47	2.54	7.35	1.46	0.33	0.23	6.26
SANITATION OTHER THAN SEWERAGE . . . . .	30.28	7.45	9.69	72.48	11.93	12.75	9.19	8.52
PARKS AND RECREATION . . . . .	14.66	8.92	8.28	10.90	13.83	6.80	7.08	20.09
HOUSING AND URBAN RENEWAL . . . . .	34.73	14.61	2.73	0.72	49.95	18.39	-	66.24
TOTAL DEBT . . . . .	289.93	256.10	207.01	329.92	373.36	271.27	235.15	278.53
LONG-TERM, FULL FAITH AND CREDIT . . . . .	177.96	250.67	188.44	329.92	373.36	185.09	193.97	174.04

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	MASSACHUSETTS—Continued								
	Malden	Medford	New Bedford <sup>1</sup>	Newton	Pittsfield	Quincy	Somerville <sup>1</sup>	Springfield	
<b>REVENUE</b>									
GENERAL REVENUE . . . . .	580.81	433.16	397.82	639.81	461.68	683.54	305.25	550.94	
TAXES . . . . .	341.81	331.80	242.23	530.14	322.78	406.73	237.08	291.58	
PROPERTY . . . . .	339.89	330.98	240.66	528.69	319.29	405.04	235.33	290.06	
OTHER . . . . .	1.92	0.82	1.56	1.45	3.47	1.74	1.75	1.53	
INTERGOVERNMENTAL REVENUE . . . . .	201.36	87.05	131.48	79.09	113.28	114.10	60.78	227.71	
MISCELLANEOUS GENERAL REVENUE . . . . .	37.63	14.32	24.11	30.58	25.62	162.64	7.38	31.65	
<b>EXPENDITURE</b>									
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	537.94	410.59	495.67	638.10	473.53	723.45	344.14	512.59	
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	444.99	395.79	327.03	561.42	427.43	635.54	312.46	446.27	
GENERAL EXPENDITURE, SELECTED ITEMS:									
EDUCATION . . . . .	159.98	169.57	216.89	351.75	228.81	263.34	134.39	206.53	
HIGHWAYS . . . . .	20.88	23.25	21.22	52.03	2.73	36.71	7.34	24.01	
EXCLUDING CAPITAL OUTLAY . . . . .	18.39	14.86	12.38	46.24	21.26	25.02	5.33	16.74	
PUBLIC WELFARE . . . . .	16.69	14.86	10.48	2.06	2.07	7.56	4.96	10.59	
HEALTH AND HOSPITALS . . . . .	3.65	5.81	3.35	8.25	7.40	133.99	4.88	22.88	
POLICE PROTECTION . . . . .	29.27	28.01	31.51	39.76	23.89	46.94	21.41	29.07	
FIRE PROTECTION . . . . .	41.44	33.65	34.08	39.41	30.13	42.31	31.40	29.17	
SEWERAGE . . . . .	21.47	9.15	32.67	9.50	5.42	18.19	7.40	20.57	
EXCLUDING CAPITAL OUTLAY . . . . .	6.72	8.91	5.98	7.42	5.35	5.74	7.40	12.08	
SANITATION OTHER THAN SEWERAGE . . . . .	15.95	12.05	12.83	21.82	10.49	14.66	9.80	10.65	
PARKS AND RECREATION . . . . .	9.39	13.62	9.90	18.50	10.00	14.61	9.87	40.16	
HOUSING AND URBAN RENEWAL . . . . .	95.25	3.29	67.17	0.51	0.58	8.59	0.56	14.48	
TOTAL DEBT . . . . .	376.02	212.23	472.75	349.77	261.05	277.60	174.08	367.28	
LONG-TERM, FULL FAITH AND CREDIT . . . . .	134.96	212.23	312.10	349.77	261.05	276.30	84.48	272.34	
<b>MASSACHUSETTS—Continued</b>									
<b>MICHIGAN</b>									
	Waltham	Weymouth town	Worcester	Ann Arbor	Bearborn	Bearborn Heights	Detroit	Flint	
<b>REVENUE</b>									
GENERAL REVENUE . . . . .	464.70	501.08	607.24	239.69	338.70	109.78	439.52	390.04	
TAXES . . . . .	380.74	377.93	323.10	86.75	198.94	47.78	186.70	114.73	
PROPERTY . . . . .	378.76	375.99	321.49	82.99	195.13	45.89	102.19	50.17	
OTHER . . . . .	1.98	1.96	1.60	3.77	3.80	1.90	84.51	64.56	
INTERGOVERNMENTAL REVENUE . . . . .	68.02	89.21	181.46	86.67	67.43	45.47	186.01	97.51	
MISCELLANEOUS GENERAL REVENUE . . . . .	15.93	33.93	102.68	66.27	72.33	16.54	66.81	177.80	
<b>EXPENDITURE</b>									
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	421.75	457.81	619.45	258.97	271.67	106.37	356.94	362.87	
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	402.70	396.45	559.07	205.35	219.72	91.30	280.44	312.57	
GENERAL EXPENDITURE, SELECTED ITEMS:									
EDUCATION . . . . .	196.27	255.10	226.9 <sup>a</sup>	-	-	-	6.10	-	
HIGHWAYS . . . . .	23.89	18.68	17.9 <sup>a</sup>	44.65	35.34	16.56	14.14	18.72	
EXCLUDING CAPITAL OUTLAY . . . . .	17.38	14.72	15.54	16.92	22.51	12.80	9.70	13.98	
PUBLIC WELFARE . . . . .	0.39	5.13	20.48	1.02	-	1.54	2.61	-	
HEALTH AND HOSPITALS . . . . .	6.01	1.26	72.45	2.53	2.25	-	31.95	148.05	
POLICE PROTECTION . . . . .	29.15	24.06	42.91	30.51	31.64	19.36	66.21	38.77	
FIRE PROTECTION . . . . .	35.55	29.23	43.17	19.98	20.48	10.34	23.42	20.42	
SEWERAGE . . . . .	9.63	30.45	14.22	26.38	24.48	9.99	43.11	13.03	
EXCLUDING CAPITAL OUTLAY . . . . .	7.73	6.79	4.71	13.81	11.24	9.19	5.91	10.87	
SANITATION OTHER THAN SEWERAGE . . . . .	10.88	8.48	5.37	12.71	15.32	8.77	20.17	9.56	
PARKS AND RECREATION . . . . .	14.86	11.92	10.92	19.40	38.98	4.12	16.78	10.93	
HOUSING AND URBAN RENEWAL . . . . .	-	-	19.07	32.03	7.67	0.17	29.77	51.32	
TOTAL DEBT . . . . .	235.70	417.63	352.34	404.61	99.09	60.56	498.10	279.17	
LONG-TERM, FULL FAITH AND CREDIT . . . . .	-	417.63	287.07	229.60	92.32	31.82	212.11	147.22	

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	MICHIGAN--Continued							
	Grand Rapids	Kalamazoo	Lansing	Lincoln Park	Livonia	Pontiac	Roseville	Royal Oak
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	285.15	214.51	308.68	129.32	183.40	458.99	154.74	132.71
TAXES . . . . .	88.85	87.27	119.39	56.58	90.01	152.66	69.88	66.25
PROPERTY . . . . .	43.68	83.95	65.18	55.05	86.61	91.23	67.19	64.81
OTHER . . . . .	45.17	3.32	54.21	1.53	3.41	61.43	2.69	1.44
INTERGOVERNMENTAL REVENUE . . . . .	138.39	71.56	106.24	45.45	43.35	36.26	53.89	48.48
MISCELLANEOUS GENERAL REVENUE . . . . .	57.91	55.68	83.06	27.29	50.04	270.07	30.96	17.99
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	237.88	173.93	311.44	129.08	190.88	421.29	114.46	107.78
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	168.10	141.85	222.13	110.47	164.84	400.59	105.68	103.86
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	0.83	-	-	-	-	-
HIGHWAYS . . . . .	24.65	45.09	22.02	16.87	10.69	34.58	16.17	11.68
EXCLUDING CAPITAL OUTLAY . . . . .	16.79	21.12	9.46	12.06	9.55	20.29	12.87	8.24
PUBLIC WELFARE . . . . .	-	-	2.73	-	-	-	-	0.05
HEALTH AND HOSPITALS . . . . .	0.52	0.22	2.65	1.43	0.15	209.98	-	-
POLICE PROTECTION . . . . .	28.59	28.23	32.85	22.87	26.12	44.58	28.43	20.19
FIRE PROTECTION . . . . .	19.97	23.37	26.14	11.12	15.33	29.88	13.27	15.19
SEWERAGE . . . . .	38.48	14.58	25.70	6.70	13.45	13.84	6.24	8.36
EXCLUDING CAPITAL OUTLAY . . . . .	12.11	14.58	8.57	6.70	12.48	13.57	6.24	8.36
SANITATION OTHER THAN SEWERAGE . . . . .	4.97	-	4.74	12.99	9.74	9.65	8.67	11.82
PARKS AND RECREATION . . . . .	13.67	12.80	22.33	14.14	12.03	11.28	6.87	6.32
HOUSING AND URBAN RENEWAL . . . . .	12.38	-	54.76	9.53	11.33	7.62	-	-
TOTAL DEBT . . . . .	261.25	239.03	421.68	96.43	618.56	300.61	83.84	67.93
LONG-TERM, FULL FAITH AND CREDIT . . . . .	17.10	172.46	131.77	75.29	242.70	95.80	21.39	37.03
<b>MICHIGAN—Continued</b>								
	Saginaw	St. Clair Shores	Southfield	Sterling Heights	Taylor	Warren	Westland	Wyoming
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	337.21	103.33	241.47	212.14	161.54	198.90	112.21	218.44
TAXES . . . . .	116.18	55.50	125.09	89.60	70.87	89.28	49.83	60.13
PROPERTY . . . . .	64.46	54.00	119.94	81.54	65.94	87.53	47.84	58.12
OTHER . . . . .	51.72	1.50	5.15	8.05	4.93	1.75	1.90	2.02
INTERGOVERNMENTAL REVENUE . . . . .	154.26	39.34	48.08	52.10	54.81	69.35	42.51	57.25
MISCELLANEOUS GENERAL REVENUE . . . . .	66.76	8.49	68.28	70.45	35.85	40.27	19.88	101.06
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	331.61	127.88	268.37	200.78	226.71	160.23	108.17	153.78
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	197.10	96.49	190.43	159.80	130.25	139.39	98.16	112.43
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	21.35	15.84	35.12	37.76	62.10	29.20	23.19	17.68
EXCLUDING CAPITAL OUTLAY . . . . .	16.42	9.92	17.44	18.06	7.81	16.22	16.80	14.07
PUBLIC WELFARE . . . . .	-	-	-	-	0.10	-	-	-
HEALTH AND HOSPITALS . . . . .	6.06	-	0.01	-	-	-	1.37	-
POLICE PROTECTION . . . . .	29.54	23.94	41.77	37.55	25.11	25.94	19.63	17.61
FIRE PROTECTION . . . . .	20.56	13.49	21.66	20.32	14.51	18.20	14.12	8.66
SEWERAGE . . . . .	100.99	2.01	7.68	17.73	11.75	8.20	-	11.53
EXCLUDING CAPITAL OUTLAY . . . . .	11.62	2.01	7.68	17.73	8.97	8.16	-	9.34
SANITATION OTHER THAN SEWERAGE . . . . .	4.74	7.53	7.62	9.37	-	9.93	8.99	-
PARKS AND RECREATION . . . . .	20.80	17.39	41.50	10.33	8.87	5.60	6.22	9.85
HOUSING AND URBAN RENEWAL . . . . .	53.64	-	-	-	-	10.49	-	-
TOTAL DEBT . . . . .	676.95	76.28	278.33	50.11	350.27	221.93	32.28	704.30
LONG-TERM, FULL FAITH AND CREDIT . . . . .	318.08	54.37	150.23	50.11	123.96	138.54	1.42	312.41

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	MINNESOTA—Continued					MISSISSIPPI	MISSOURI	
	Bloomington	Duluth	Minneapolis	Rochester	St. Paul	Jackson	Columbia	Fenton
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	178.44	238.20	284.55	192.74	271.84	214.85	127.51	50.45
TAXES . . . . .	54.73	76.36	118.71	83.34	118.96	96.89	69.81	30.80
PROPERTY . . . . .	39.59	51.10	103.02	73.26	96.19	89.21	22.02	15.70
OTHER . . . . .	15.15	25.26	15.70	10.08	22.77	7.68	47.79	15.11
INTERGOVERNMENTAL REVENUE . . . . .	35.60	101.76	114.58	53.60	95.85	61.36	16.41	13.84
MISCELLANEOUS GENERAL REVENUE . . . . .	88.11	60.08	51.26	55.80	57.04	56.60	41.29	5.81
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	172.39	227.60	268.07	203.31	310.90	225.75	110.57	55.67
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	112.77	184.87	207.26	151.47	238.91	150.91	96.78	40.72
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	—	—	—	—	5.08	—	—	—
HIGHWAYS . . . . .	22.65	40.16	39.10	57.06	33.55	27.76	16.38	11.09
EXCLUDING CAPITAL OUTLAY . . . . .	9.98	17.89	16.31	26.62	18.54	13.08	11.08	10.53
PUBLIC WELFARE . . . . .	0.71	0.10	0.95	—	18.86	—	—	—
HEALTH AND HOSPITALS . . . . .	2.64	1.25	10.67	—	6.47	1.73	2.67	0.74
POLICE PROTECTION . . . . .	20.47	19.45	28.33	32.10	27.62	32.17	16.85	15.57
FIRE PROTECTION . . . . .	4.60	19.23	19.29	25.95	22.25	23.55	12.13	—
SEWERAGE . . . . .	43.48	14.75	45.11	7.50	32.00	39.61	6.41	—
EXCLUDING CAPITAL OUTLAY . . . . .	14.93	6.03	18.59	7.44	19.43	2.55	5.87	—
SANITATION OTHER THAN SEWERAGE . . . . .	0.87	1.92	14.10	3.25	9.31	15.94	9.90	0.11
PARKS AND RECREATION . . . . .	14.98	7.07	27.73	26.11	22.77	14.66	6.96	19.79
HOUSING AND URBAN RENEWAL . . . . .	11.88	—	—	—	20.98	1.10	—	—
TOTAL DEBT . . . . .	534.22	160.73	246.23	138.19	540.34	397.86	452.56	69.01
LONG-TERM, FULL FAITH AND CREDIT . . . . .	498.11	145.36	238.83	132.70	480.73	227.03	38.00	69.01
<b>WISCONSIN—Continued</b>								
	Independent CITY	KANSAS CITY	LA CROSSE	LOUISVILLE	SPRINGFIELD	BELLEVUE	Great Falls	Lincoln
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	115.26	326.95	127.88	342.63	162.10	182.49	182.39	245.24
TAXES . . . . .	51.86	172.51	67.33	202.07	62.54	75.30	70.29	103.23
PROPERTY . . . . .	26.91	40.57	34.01	58.66	37.18	69.11	65.43	77.36
OTHER . . . . .	22.95	131.94	33.32	143.41	25.36	6.19	4.86	25.87
INTERGOVERNMENTAL REVENUE . . . . .	25.89	76.35	33.98	91.39	43.50	26.49	42.47	44.82
MISCELLANEOUS GENERAL REVENUE . . . . .	37.51	78.08	26.58	49.16	56.06	80.71	69.63	97.19
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	138.24	314.50	112.17	309.90	143.21	162.73	183.06	221.36
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	87.44	230.72	87.82	282.77	94.55	118.93	114.89	150.25
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	0.64	2.93	—	0.35	—	—	—	—
HIGHWAYS . . . . .	15.45	21.08	16.66	19.35	12.81	21.76	21.32	35.10
EXCLUDING CAPITAL OUTLAY . . . . .	11.23	12.22	12.52	9.14	11.29	15.09	16.29	7.40
PUBLIC WELFARE . . . . .	0.57	0.05	1.05	4.02	0.62	—	—	—
HEALTH AND HOSPITALS . . . . .	2.92	25.39	5.90	74.24	4.44	1.58	0.77	51.84
POLICE PROTECTION . . . . .	33.54	48.93	14.80	57.59	14.57	16.95	15.74	21.23
FIRE PROTECTION . . . . .	16.64	22.92	16.33	21.34	13.55	19.60	17.14	15.83
SEWERAGE . . . . .	16.37	16.28	17.07	0.16	17.88	30.82	20.22	28.50
EXCLUDING CAPITAL OUTLAY . . . . .	9.12	8.23	5.32	0.16	7.19	6.40	5.36	7.02
SANITATION OTHER THAN SEWERAGE . . . . .	0.70	10.33	2.06	7.10	4.01	12.73	10.95	2.34
PARKS AND RECREATION . . . . .	8.44	20.02	13.41	12.62	8.76	7.27	8.94	18.00
HOUSING AND URBAN RENEWAL . . . . .	17.17	14.62	—	0.24	—	—	—	0.77
TOTAL DEBT . . . . .	309.33	602.97	104.41	267.60	884.51	473.52	200.35	323.02
LONG-TERM, FULL FAITH AND CREDIT . . . . .	96.70	130.12	58.95	174.41	122.67	48.10	53.57	89.76

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	NEBRASKA--Continued	NEVADA		NEW HAMPSHIRE		NEW JERSEY		
	Omaha	Las Vegas	Reno	Manchester	Nashua <sup>1</sup>	Bergen	Broward Co.	Conrad
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	220.68	247.51	286.74	431.11	346.49	207.53	184.94	251.29
TAXES . . . . .	112.09	91.04	101.09	271.21	273.83	126.82	147.42	126.30
PROPERTY . . . . .	65.63	46.76	50.46	266.86	271.57	110.47	131.31	108.02
OTHER . . . . .	46.47	44.28	50.63	4.35	2.26	16.39	16.11	18.27
INTERGOVERNMENTAL REVENUE . . . . .	74.20	107.08	88.78	134.39	60.73	68.97	27.89	100.66
MISCELLANEOUS GENERAL REVENUE . . . . .	34.39	49.39	90.87	25.51	11.93	13.11	9.63	24.33
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	218.17	239.98	278.77	421.95	314.01	190.31	209.04	216.75
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	145.25	194.82	211.86	357.64	254.05	184.50	138.65	214.53
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	169.61	163.94	-	-	-
HIGHWAYS . . . . .	24.67	22.25	61.31	37.29	15.14	9.65	9.26	6.02
EXCLUDING CAPITAL OUTLAY . . . . .	10.93	15.92	12.07	25.91	12.27	7.05	6.30	6.02
PUBLIC WELFARE . . . . .	-	-	-	11.52	3.40	6.08	0.23	17.27
HEALTH AND HOSPITALS . . . . .	3.37	0.14	-	4.72	3.42	4.72	3.98	7.91
POLICE PROTECTION . . . . .	25.47	68.36	58.62	19.32	19.83	37.53	31.19	49.09
FIRE PROTECTION . . . . .	22.39	33.76	43.77	25.92	20.83	36.29	29.41	33.13
SEWERAGE . . . . .	41.16	9.75	18.38	13.38	15.60	2.53	30.12	9.30
EXCLUDING CAPITAL OUTLAY . . . . .	10.07	5.64	12.38	1.63	7.09	0.82	3.86	8.83
SANITATION OTHER THAN SEWERAGE . . . . .	9.86	3.93	-	7.66	12.97	10.06	8.30	13.35
PARKS AND RECREATION . . . . .	14.29	27.33	23.96	15.05	9.41	8.84	22.81	7.29
HOUSING AND URBAN RENEWAL . . . . .	-	0.19	1.17	22.40	0.54	-	-	-
TOTAL DEBT . . . . .	316.40	252.41	264.54	461.06	254.73	216.53	101.29	178.12
LONG-TERM, FULL FAITH AND CREDIT . . . . .	280.36	252.41	226.32	442.26	254.73	129.66	100.14	-

## NEW JERSEY—Continued

Chevy Hill Township	Clifton	East Orange	Edison Township	Elizabeth	Hamilton Township Mercer County	Irvineton	Jersey City
<b>REVENUE</b>							
GENERAL REVENUE . . . . .	164.58	321.74	499.95	463.93	400.41	132.75	440.55
TAXES . . . . .	113.47	240.21	358.20	371.51	273.40	82.11	295.38
PROPERTY . . . . .	86.89	215.51	339.72	295.31	245.14	29.67	280.18
OTHER . . . . .	26.57	24.70	18.47	76.21	28.26	52.44	15.22
INTERGOVERNMENTAL REVENUE . . . . .	17.53	74.60	120.42	68.33	111.91	23.65	55.92
MISCELLANEOUS GENERAL REVENUE . . . . .	33.57	6.94	21.32	24.09	15.10	26.99	89.23
<b>EXPENDITURE</b>							
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	111.76	260.82	485.39	463.27	398.10	120.12	423.92
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	101.96	251.19	439.90	397.39	363.40	103.37	372.96
GENERAL EXPENDITURE, SELECTED ITEMS:							
EDUCATION . . . . .	-	122.38	229.36	322.23	205.91	-	193.70
HIGHWAYS . . . . .	19.09	7.12	10.14	12.29	15.25	22.40	4.58
EXCLUDING CAPITAL OUTLAY . . . . .	13.32	5.47	5.78	11.78	14.57	14.62	4.54
PUBLIC WELFARE . . . . .	0.19	0.17	9.49	0.36	5.92	1.44	0.79
HEALTH AND HOSPITALS . . . . .	1.75	3.03	8.32	3.95	9.47	4.74	80.78
POLICE PROTECTION . . . . .	21.73	28.49	44.28	26.92	17.56	21.71	33.34
FIRE PROTECTION . . . . .	0.36	28.02	33.55	16.64	13.52	6.49	35.72
SEWERAGE . . . . .	17.36	9.98	4.44	16.85	7.40	9.95	1.47
EXCLUDING CAPITAL OUTLAY . . . . .	13.49	6.13	3.46	8.70	4.30	6.71	0.93
SANITATION OTHER THAN SEWERAGE . . . . .	6.83	8.07	14.08	1.65	9.99	7.83	8.34
PARKS AND RECREATION . . . . .	4.69	4.11	9.71	3.29	4.21	3.82	5.66
HOUSING AND URBAN RENEWAL . . . . .	-	1.73	0.27	-	0.67	-	5.71
TOTAL DEBT . . . . .	122.84	165.74	228.25	464.78	275.31	100.27	171.55
LONG-TERM, FULL FAITH AND CREDIT . . . . .	50.45	165.74	111.50	454.81	226.93	100.27	171.55

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	NEW JERSEY--Continued							
	Middletown township	Newark	Parsippany-Troy Hills township	Pennsauk	Paterson	Trenton	Union City	Union township
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	102.23	738.65	110.43	190.77	462.84	295.06	327.83	164.78
TAXES . . . . .	77.49	334.18	75.86	103.31	250.85	148.47	207.22	115.42
PROPERTY . . . . .	54.79	265.54	62.91	86.68	239.59	128.20	195.59	91.43
OTHER . . . . .	22.70	60.64	12.94	16.64	19.31	20.27	11.63	23.98
INTERGOVERNMENTAL REVENUE . . . . .	15.34	375.19	12.47	66.87	194.36	151.89	114.03	34.42
MISCELLANEOUS GENERAL REVENUE . . . . .	9.39	29.29	22.10	20.61	9.63	14.71	6.59	14.92
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	108.58	692.21	120.28	174.13	452.11	272.50	344.31	149.37
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	86.12	657.51	78.10	164.52	412.78	249.57	314.33	137.67
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	325.04	-	3.74	216.02	1.14	199.33	-
HIGHWAYS . . . . .	24.48	3.83	18.00	8.74	11.74	12.12	6.66	12.64
EXCLUDING CAPITAL OUTLAY . . . . .	11.31	2.66	11.30	8.74	10.81	12.09	5.83	8.03
PUBLIC WELFARE . . . . .	0.64	41.72	0.98	2.70	5.59	9.06	1.90	1.00
HEALTH AND HOSPITALS . . . . .	3.09	9.26	2.18	6.89	11.48	7.36	3.47	3.15
POLICE PROTECTION . . . . .	21.88	77.05	20.03	13.05	52.99	47.72	32.97	38.76
FIRE PROTECTION . . . . .	3.20	45.45	0.25	26.30	35.68	35.26	27.15	34.76
SEWERAGE . . . . .	6.39	8.03	7.44	5.30	7.02	6.07	10.27	3.79
EXCLUDING CAPITAL OUTLAY . . . . .	0.53	7.41	7.33	5.30	6.76	6.07	4.29	1.56
SANITATION OTHER THAN SEWERAGE . . . . .	1.50	18.30	-	9.00	9.70	8.27	17.00	12.00
PARKS AND RECREATION . . . . .	6.44	7.61	6.60	8.40	5.97	6.05	3.93	3.64
HOUSING AND URBAN RENEWAL . . . . .	-	16.21	-	1.71	0.28	2.19	-	-
TOTAL DEBT . . . . .	138.82	401.30	227.85	130.03	304.18	264.81	157.63	62.34
LONG-TERM, FULL FAITH AND CREDIT . . . . .	101.11	374.11	99.02	27.28	211.71	175.50	98.74	50.94
NEW JERSEY--Continued								
NEW MEXICO								
Woodbridge township	Albuquerque	Albany	Binghamton	Buffalo	Mount Vernon	New Rochelle	New York City	
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	179.48	315.15	301.26	624.85	542.17	220.82	312.20	1 266.62
TAXES . . . . .	135.13	69.84	152.52	162.38	197.13	140.55	200.36	521.36
PROPERTY . . . . .	75.39	54.19	146.49	157.48	189.97	130.42	192.61	299.40
OTHER . . . . .	59.74	15.64	6.03	4.91	7.16	10.13	7.75	221.97
INTERGOVERNMENTAL REVENUE . . . . .	35.23	180.65	102.29	273.46	303.44	60.53	54.28	618.40
MISCELLANEOUS GENERAL REVENUE . . . . .	9.12	64.87	46.48	188.98	41.00	19.74	57.56	126.87
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	181.30	285.64	531.78	794.47	551.33	246.00	268.94	1 223.68
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	133.04	179.41	391.74	597.90	467.37	229.70	233.30	1 075.79
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	244.06	-	241.93	-	-	295.63
HIGHWAYS . . . . .	40.63	12.90	22.18	38.04	16.78	11.50	24.77	20.42
EXCLUDING CAPITAL OUTLAY . . . . .	9.92	7.19	13.32	19.51	7.05	10.75	21.07	11.20
PUBLIC WELFARE . . . . .	1.76	0.57	-	191.96	0.10	-	3.40	314.81
HEALTH AND HOSPITALS . . . . .	3.10	2.98	0.30	155.34	0.21	0.96	6.62	151.41
POLICE PROTECTION . . . . .	24.81	35.31	37.26	29.32	47.03	36.81	36.13	67.90
FIRE PROTECTION . . . . .	-	21.77	24.68	33.54	34.71	23.67	31.54	31.48
SEWERAGE . . . . .	15.18	29.58	34.43	36.04	20.60	1.17	7.99	29.05
EXCLUDING CAPITAL OUTLAY . . . . .	7.92	3.56	16.12	10.90	9.53	1.17	3.37	3.48
SANITATION OTHER THAN SEWERAGE . . . . .	14.47	25.74	20.64	5.16	18.16	17.29	21.24	29.47
PARKS AND RECREATION . . . . .	5.51	20.02	19.01	18.25	19.33	9.98	22.03	15.10
HOUSING AND URBAN RENEWAL . . . . .	-	32.02	20.57	86.01	37.41	52.09	8.03	71.03
TOTAL DEBT . . . . .	295.55	443.85	744.55	863.08	592.16	211.47	455.73	1 489.92
LONG-TERM, FULL FAITH AND CREDIT . . . . .	131.20	314.00	150.44	406.42	353.25	49.71	284.53	905.50

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	NEW YORK -Continued							
	Niagara Falls	Rochester	Rome	Schenectady	Syracuse	Troy	Utica	White Plains
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	275.91	556.05	309.92	216.09	522.13	186.66	209.69	422.14
TAXES . . . . .	94.41	226.94	62.28	105.52	171.02	96.24	109.35	242.38
PROPERTY . . . . .	87.23	220.19	57.27	93.86	165.40	64.10	104.92	230.98
OTHER . . . . .	7.18	6.74	5.01	11.65	5.62	32.14	4.43	11.42
INTERGOVERNMENTAL REVENUE . . . . .	141.17	270.11	131.77	83.02	281.92	47.92	72.52	88.90
MISCELLANEOUS GENERAL REVENUE . . . . .	40.32	59.00	115.88	27.55	69.19	42.60	27.80	90.85
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	310.06	624.35	275.34	224.77	514.31	181.51	210.24	637.71
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	208.63	514.02	189.16	167.50	395.05	169.92	178.56	386.01
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	286.96	-	-	195.48	-	-	-
HIGHWAYS . . . . .	26.81	26.55	17.83	14.51	21.65	20.42	12.01	74.54
EXCLUDING CAPITAL OUTLAY . . . . .	9.55	14.89	12.58	14.10	16.41	12.87	6.33	15.19
PUBLIC WELFARE . . . . .	0.36	-	-	-	-	-	-	-
HEALTH AND HOSPITALS . . . . .	0.14	-	92.55	3.73	0.09	1.26	2.96	-
POLICE PROTECTION . . . . .	35.43	39.37	14.84	40.53	31.34	29.99	23.06	66.92
FIRE PROTECTION . . . . .	27.94	38.50	19.50	27.54	33.83	39.83	27.33	44.85
SEWERAGE . . . . .	19.98	40.96	16.05	22.81	6.80	4.83	2.73	7.31
EXCLUDING CAPITAL OUTLAY . . . . .	7.09	1.43	1.22	7.56	2.39	4.80	1.48	2.64
SANITATION OTHER THAN SEWERAGE . . . . .	18.63	22.11	4.59	13.58	12.01	10.78	12.20	24.41
PARKS AND RECREATION . . . . .	17.51	20.15	4.98	11.17	18.02	5.15	9.85	24.31
HOUSING AND URBAN RENEWAL . . . . .	42.87	10.98	68.70	28.14	87.12	26.19	33.75	148.71
TOTAL DEBT . . . . .	774.95	888.74	282.92	155.93	547.67	560.54	540.27	1 249.87
LONG-TERM, FULL FAITH AND CREDIT . . . . .	219.56	179.25	162.06	82.98	81.63	408.64	407.44	353.49
NEW YORK Continued								
NORTH CAROLINA								
	Yonkers	Asheville	Charlotte	Durham	Fayette ville	Greensboro	High Point	Raleigh
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	569.49	232.61	216.83	242.45	172.21	298.97	209.41	183.44
TAXES . . . . .	297.16	96.36	118.59	85.52	64.90	117.59	86.50	90.42
PROPERTY . . . . .	239.32	90.41	112.87	81.33	60.96	112.16	82.99	83.73
OTHER . . . . .	57.84	5.93	5.76	4.19	3.92	5.43	3.49	6.70
INTERGOVERNMENTAL REVENUE . . . . .	232.84	83.91	57.43	81.20	72.98	113.37	64.35	71.13
MISCELLANEOUS GENERAL REVENUE . . . . .	39.49	52.34	40.81	78.72	74.35	68.01	58.54	21.88
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	556.18	185.17	269.31	233.79	142.20	247.65	288.88	210.52
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	452.91	167.54	183.50	145.07	110.41	156.37	182.44	124.69
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	257.90	-	-	-	-	-	-	-
HIGHWAYS . . . . .	10.20	22.26	32.49	51.66	17.60	48.86	20.33	31.44
EXCLUDING CAPITAL OUTLAY . . . . .	4.67	20.23	21.86	14.60	9.06	12.56	13.04	7.35
PUBLIC WELFARE . . . . .	-	-	-	0.13	-	-	-	0.56
HEALTH AND HOSPITALS . . . . .	0.07	-	0.13	-	-	0.15	1.11	-
POLICE PROTECTION . . . . .	42.91	24.84	31.81	30.25	24.11	36.16	34.49	30.95
FIRE PROTECTION . . . . .	35.19	21.62	23.78	17.02	18.33	22.40	31.55	24.52
SEWERAGE . . . . .	1.30	-	16.86	50.18	23.68	18.50	16.28	47.09
EXCLUDING CAPITAL OUTLAY . . . . .	0.70	-	7.00	21.03	10.41	9.83	7.75	7.03
SANITATION OTHER THAN SEWERAGE . . . . .	18.68	12.19	22.35	14.27	19.68	14.45	18.20	18.15
PARKS AND RECREATION . . . . .	15.65	10.94	11.58	7.45	9.42	28.42	43.79	19.57
HOUSING AND URBAN RENEWAL . . . . .	74.55	17.54	6.56	16.01	-	17.72	19.06	0.02
TOTAL DEBT . . . . .	609.07	519.37	472.54	399.32	238.12	442.86	728.51	330.24
LONG-TERM, FULL FAITH AND CREDIT . . . . .	272.99	411.11	389.64	251.19	232.48	398.18	680.06	308.11

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	NORTH CAROLINA Continued		NORTH DAKOTA		OHIO					
	Winston Salem	Fargo	Akron	Canton	Cincinnati	Cleveland	Cleveland Heights	Columbus		
<b>REVENUE</b>										
GENERAL REVENUE . . . . .	278.69	186.08	220.83	180.48	677.73	261.74	137.41	210.42		
TAXES . . . . .	95.33	55.54	106.34	90.34	162.64	122.25	91.00	98.37		
PROPERTY . . . . .	90.31	45.69	27.05	10.05	57.82	53.58	41.07	15.64		
OTHER . . . . .	5.02	9.84	79.29	80.29	104.83	68.67	49.93	82.73		
INTERGOVERNMENTAL REVENUE . . . . .	118.50	57.04	66.61	33.10	225.61	75.45	21.89	55.17		
MISCELLANEOUS GENERAL REVENUE . . . . .	64.06	73.51	47.88	57.04	289.47	64.04	24.54	56.08		
<b>EXPENDITURE</b>										
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	351.40	235.70	238.89	186.13	633.06	233.72	125.66	202.58		
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	227.89	129.73	181.30	147.07	531.25	190.29	120.69	173.02		
GENERAL EXPENDITURE, SELECTED ITEMS:										
EDUCATION . . . . .	2.74	-	-	-	247.30	0.09	-	-		
HIGHWAYS . . . . .	24.76	32.91	37.79	26.41	15.24	14.29	13.89	20.60		
EXCLUDING CAPITAL OUTLAY . . . . .	16.59	10.74	19.46	19.13	11.26	9.88	13.89	10.16		
PUBLIC WELFARE . . . . .	1.51	-	-	-	-	0.01	-	0.01		
HEALTH AND HOSPITALS . . . . .	4.81	6.76	7.38	5.14	96.11	7.19	1.35	5.19		
POLICE PROTECTION . . . . .	30.47	21.89	30.80	28.70	41.79	54.23	20.62	34.17		
FIRE PROTECTION . . . . .	18.79	8.55	21.00	22.14	30.92	27.73	15.60	23.38		
SEWERAGE . . . . .	11.95	83.14	22.41	33.61	23.72	24.58	16.28	17.41		
EXCLUDING CAPITAL OUTLAY . . . . .	7.36	5.00	10.12	10.80	15.36	8.94	16.28	6.25		
SANITATION OTHER THAN SEWERAGE . . . . .	19.17	12.89	7.66	3.79	13.52	14.49	16.72	9.89		
PARKS AND RECREATION . . . . .	16.49	-	10.82	5.40	29.82	11.45	6.40	13.38		
HOUSING AND URBAN RENEWAL . . . . .	44.63	0.69	28.05	13.52	31.79	5.15	-	1.35		
TOTAL DEBT . . . . .	602.82	504.49	439.75	508.75	578.42	472.44	149.51	553.30		
LONG-TERM, FULL FAITH AND CREDIT . . . . .	480.45	13.21	210.42	36.85	411.53	290.69	144.57	293.00		
OHIO—Continued										
	Dayton	Elyria	Euclid	Hamilton	Kettering	Lakewood	Lima	Lorain		
<b>REVENUE</b>										
GENERAL REVENUE . . . . .	270.05	147.85	200.11	141.24	101.01	290.28	144.53	185.01		
TAXES . . . . .	116.29	63.88	139.67	75.90	71.36	76.54	56.72	76.81		
PROPERTY . . . . .	43.10	17.18	88.17	14.23	27.83	43.69	10.85	26.81		
OTHER . . . . .	73.19	46.70	51.50	61.67	43.51	32.83	45.87	50.00		
INTERGOVERNMENTAL REVENUE . . . . .	104.31	21.41	29.81	29.72	21.96	28.40	38.80	74.44		
MISCELLANEOUS GENERAL REVENUE . . . . .	57.45	62.55	30.61	33.63	7.71	189.35	49.00	33.78		
<b>EXPENDITURE</b>										
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	288.53	150.49	283.74	152.42	82.20	307.71	139.85	188.37		
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	222.75	123.23	124.71	126.80	59.99	265.12	109.69	104.06		
GENERAL EXPENDITURE, SELECTED ITEMS:										
EDUCATION . . . . .	26.97	-	-	-	-	-	0.99	-		
HIGHWAYS . . . . .	13.87	19.95	16.42	11.35	23.75	12.67	18.33	14.21		
EXCLUDING CAPITAL OUTLAY . . . . .	13.87	17.09	7.10	7.09	9.50	11.46	11.69	12.66		
PUBLIC WELFARE . . . . .	-	0.06	0.13	0.03	-	-	0.04	0.05		
HEALTH AND HOSPITALS . . . . .	14.23	3.12	1.05	3.58	1.45	206.50	12.64	11.49		
POLICE PROTECTION . . . . .	35.05	18.23	23.02	25.71	18.15	15.82	25.14	14.77		
FIRE PROTECTION . . . . .	24.84	21.02	15.86	19.75	3.70	13.08	21.51	17.06		
SEWERAGE . . . . .	8.84	9.64	152.21	26.58	1.27	6.06	14.48	12.02		
EXCLUDING CAPITAL OUTLAY . . . . .	7.99	6.16	10.17	8.77	-	5.67	8.47	9.22		
SANITATION OTHER THAN SEWERAGE . . . . .	11.90	8.85	15.33	8.94	-	14.29	6.40	7.02		
PARKS AND RECREATION . . . . .	27.70	7.73	10.80	7.65	6.62	5.22	5.10	4.00		
HOUSING AND URBAN RENEWAL . . . . .	36.71	18.96	6.46	0.35	-	-	-	54.72		
TOTAL DEBT . . . . .	336.57	334.38	362.58	229.90	39.32	220.68	283.06	299.29		
LONG-TERM, FULL FAITH AND CREDIT . . . . .	234.54	178.67	354.19	87.97	39.32	130.98	252.39	83.12		

\*\* Footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	OHIO-Continued						OKLAHOMA	
	Mansfield	Parma	Springfield	Toledo	Warren	Youngstown	Tulsa	Norman
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	161.86	97.41	135.96	207.32	143.64	182.51	121.66	226.64
TAXES . . . . .	88.71	68.27	76.86	90.86	56.30	97.59	61.54	44.50
PROPERTY . . . . .	27.14	25.48	11.87	15.57	11.15	24.46	14.38	12.91
OTHER . . . . .	61.58	42.79	64.99	75.29	49.15	73.14	47.17	51.58
INTERGOVERNMENTAL REVENUE . . . . .	31.39	18.97	28.46	60.02	48.45	49.58	27.70	20.51
MISCELLANEOUS GENERAL REVENUE . . . . .	41.76	10.17	30.66	56.44	38. 7	35.33	32.42	161.62
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	148.82	82.97	126.21	215.72	149.18	165.48	98.00	208.99
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	113.65	80.64	106.91	170.54	91.54	128.17	72.06	195.00
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	27.09	11.58	17.66	28.19	25.83	19.94	9.18	7.73
EXCLUDING CAPITAL OUTLAY . . . . .	14.64	9.78	13.23	18.62	9.54	17.61	4.89	7.73
PUBLIC WELFARE . . . . .	-	-	0.09	-	-	0.38	-	-
HEALTH AND HOSPITALS . . . . .	2.83	1.06	3.16	8.14	1.64	3.86	0.38	16.41
POLICE PROTECTION . . . . .	22.65	15.81	18.40	32.13	20.25	24.97	13.09	17.10
FIRE PROTECTION . . . . .	20.11	14.03	22.38	24.50	15.67	21.13	10.89	9.46
SEWERAGE . . . . .	24.11	3.29	12.16	28.60	11.65	8.74	5.10	4.22
EXCLUDING CAPITAL OUTLAY . . . . .	7.65	2.85	8.15	14.83	8.25	7.76	2.97	3.95
SANITATION OTHER THAN SEWERAGE . . . . .	3.54	8.56	5.27	12.35	10.03	5.49	5.68	10.61
PARKS AND RECREATION . . . . .	4.94	6.07	10.81	12.69	4.90	6.00	3.14	10.59
HOUSING AND URBAN RENEWAL . . . . .	6.29	-	0.51	20.44	37.85	22.13	5.21	-
TOTAL DEBT . . . . .	250.37	43.57	91.22	250.94	211.50	332.97	319.83	226.74
LONG-TERM, FULL FAITH AND CREDIT . . . . .	129.34	19.31	34.81	68.48	117.24	132.65	299.69	106.34
<b>OKLAHOMA-Continued</b>								
<b>OREGON</b>								
<b>PENNSYLVANIA</b>								
OKLAHOMA CITY	Tulsa	Eugene	Portland	Salem	Abington Township	Allentown	Altamont	
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	201.02	209.54	299.39	282.06	303.53	91.51	144.24	93.37
TAXES . . . . .	85.55	103.26	92.19	108.60	98.02	65.15	89.51	52.63
PROPERTY . . . . .	40.59	32.11	83.90	83.34	88.88	54.74	49.81	32.61
OTHER . . . . .	44.95	71.14	8.29	25.25	11.15	10.41	39.72	20.03
INTERGOVERNMENTAL REVENUE . . . . .	55.43	51.95	71.96	108.21	132.00	11.18	27.36	23.92
MISCELLANEOUS GENERAL REVENUE . . . . .	60.04	54.34	135.24	65.25	73.53	15.17	27.36	16.79
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	200.26	218.50	229.28	244.05	338.50	85.66	159.19	92.83
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	135.30	157.88	176.91	183.37	187.10	75.06	116.58	92.13
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	13.17	31.98	21.16	14.80	41.62	15.83	9.31	15.27
EXCLUDING CAPITAL OUTLAY . . . . .	8.44	10.49	17.99	9.90	23.90	12.11	7.26	15.19
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HEALTH AND HOSPITALS . . . . .	-	-	-	2.32	0.16	2.08	1.93	0.51
POLICE PROTECTION . . . . .	20.97	18.66	36.20	38.43	29.84	18.14	21.08	13.42
FIRE PROTECTION . . . . .	22.56	19.56	29.15	29.17	27.33	5.09	15.66	16.11
SEWERAGE . . . . .	22.63	4.40	17.66	39.87	34.54	5.36	26.46	5.85
EXCLUDING CAPITAL OUTLAY . . . . .	4.23	3.44	6.85	10.45	14.57	5.36	7.76	5.75
SANITATION OTHER THAN SEWERAGE . . . . .	9.11	5.79	4.09	5.95	2.21	9.01	8.29	0.48
PARKS AND RECREATION . . . . .	29.53	13.82	26.27	24.90	16.31	10.49	17.69	2.34
HOUSING AND URBAN RENEWAL . . . . .	-	11.93	28.28	27.74	99.67	-	13.01	1.62
TOTAL DEBT . . . . .	820.07	626.65	1 900.59	135.92	330.14	58.78	163.57	4.59
LONG-TERM, FULL FAITH AND CREDIT . . . . .	422.86	425.12	226.24	108.97	380.14	58.78	122.02	4.59

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	PENNSYLVANIA--Continued							
	Bethlehem	Bristol township	Chester	Erie	Harrisburg	Haverford township	Lancaster	Lower Merion township
<b>REVENUE</b>								
GENERAL REVENUE . . . . .								
TAXES . . . . .	158.79	58.56	243.06	200.01	201.97	69.69	192.74	149.49
PROPERTY . . . . .	98.12	35.99	94.67	79.96	79.72	45.44	77.85	111.64
OTHER . . . . .	62.54	32.42	47.84	62.92	45.75	39.05	48.40	102.21
INTERGOVERNMENTAL REVENUE . . . . .	35.58	3.57	46.83	17.04	33.97	6.38	29.45	9.44
MISCELLANEOUS GENERAL REVENUE . . . . .	30.14	10.53	131.06	83.90	72.52	10.48	84.21	12.60
	30.51	12.04	17.33	36.15	49.72	13.77	30.68	25.24
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	194.66	57.69	224.26	180.45	207.03	60.24	174.73	138.29
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	147.99	57.50	138.06	144.18	175.34	57.70	152.14	125.48
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	0.51	-	-	-	-	-
HIGHWAYS . . . . .	21.65	6.19	18.80	15.02	16.49	13.01	15.10	21.98
EXCLUDING CAPITAL OUTLAY . . . . .	11.68	6.19	13.30	13.52	11.23	12.93	11.18	19.03
PUBLIC WELFARE . . . . .	-	-	0.82	0.19	-	-	-	-
HEALTH AND HOSPITALS . . . . .	2.67	-	2.22	-	1.20	1.20	1.92	3.28
POLICE PROTECTION . . . . .	24.97	17.60	33.62	21.68	34.73	18.74	27.27	37.77
FIRE PROTECTION . . . . .	20.80	2.93	11.72	17.91	15.62	1.02	21.22	5.48
SEWERAGE . . . . .	8.85	-	12.09	8.09	7.48	6.82	18.17	14.98
EXCLUDING CAPITAL OUTLAY . . . . .	5.04	-	7.94	8.02	7.45	6.64	16.38	8.18
SANITATION OTHER THAN SEWERAGE . . . . .	1.22	10.15	6.50	5.50	15.46	9.05	0.81	17.41
PARKS AND RECREATION . . . . .	12.78	0.61	6.83	8.45	7.46	2.30	8.58	9.74
HOUSING AND URBAN RENEWAL . . . . .	23.91	-	82.51	13.56	32.85	-	25.34	-
TOTAL DEBT . . . . .	160.80	40.00	183.03	256.95	128.05	17.68	113.21	106.19
LONG-TERM, FULL FAITH AND CREDIT . . . . .	149.80	17.78	66.30	164.79	56.79	17.68	50.55	106.19
<b>PENNSYLVANIA--Continued</b>								
	Penn Hills township	Phila-delphia	Pittsburgh	Reading	Scranton	Upper Darby township	Wilkes-Barre	York
<b>REVENUE</b>								
GENERAL REVENUE . . . . .								
TAXES . . . . .	72.21	425.72	235.77	217.26	171.78	80.28	260.65	174.83
PROPERTY . . . . .	48.53	223.83	149.80	70.82	86.59	49.72	74.89	92.72
OTHER . . . . .	30.64	63.95	88.97	41.69	47.30	45.46	50.94	62.34
INTERGOVERNMENTAL REVENUE . . . . .	17.89	159.88	60.83	29.13	39.29	4.27	23.94	30.38
MISCELLANEOUS GENERAL REVENUE . . . . .	16.63	134.31	72.64	116.50	37.68	12.36	169.96	40.85
	7.03	67.59	13.33	29.96	47.51	18.20	15.80	41.26
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	63.40	415.15	216.22	191.18	161.51	72.03	260.19	180.65
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	55.26	352.63	171.10	106.11	155.18	63.59	119.72	177.79
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	12.61	0.03	-	-	-	-	-
HIGHWAYS . . . . .	11.82	14.98	18.89	11.72	8.57	11.65	14.95	29.07
EXCLUDING CAPITAL OUTLAY . . . . .	8.84	12.61	11.57	10.90	2.54	9.20	11.57	27.71
PUBLIC WELFARE . . . . .	-	17.72	0.06	-	0.17	-	2.28	-
HEALTH AND HOSPITALS . . . . .	-	46.95	0.12	4.36	1.39	0.97	2.19	1.23
POLICE PROTECTION . . . . .	18.27	68.23	40.10	24.12	18.25	20.43	18.89	26.24
FIRE PROTECTION . . . . .	1.29	20.76	22.91	11.46	22.51	3.35	21.63	17.42
SEWERAGE . . . . .	10.32	13.51	3.51	3.27	10.40	6.39	6.20	20.15
EXCLUDING CAPITAL OUTLAY . . . . .	8.89	5.44	2.17	3.01	10.40	2.20	2.41	19.79
SANITATION OTHER THAN SEWERAGE . . . . .	7.25	20.59	16.62	1.43	8.29	6.04	2.50	9.60
PARKS AND RECREATION . . . . .	0.72	18.07	12.95	7.69	3.19	3.71	10.52	3.75
HOUSING AND URBAN RENEWAL . . . . .	-	21.62	29.41	86.12	11.11	-	130.79	-
TOTAL DEBT . . . . .	35.17	630.11	252.10	79.41	177.90	30.12	178.27	54.83
LONG-TERM, FULL FAITH AND CREDIT . . . . .	34.43	568.52	176.98	79.41	61.40	30.12	49.46	54.83

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	RHODE ISLAND				SOUTH CAROLINA			SOUTH DAKOTA
	Cinston	Eastwick	Providence	Warwick	Charleston	Columbia	Greenville	
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	367.18	370.44	513.44	389.84	161.03	227.42	158.05	203.99
TAXES . . . . .	247.84	225.88	249.01	252.83	91.88	64.19	102.90	99.88
PROPERTY . . . . .	246.26	223.80	246.15	250.23	76.09	51.11	74.84	64.74
OTHER . . . . .	1.57	2.08	2.86	2.59	15.79	13.08	28.06	35.14
INTERGOVERNMENTAL REVENUE . . . . .	92.68	129.38	222.41	108.12	25.73	131.04	27.35	56.35
MISCELLANEOUS GENERAL REVENUE . . . . .	26.68	15.18	42.01	28.89	43.81	32.19	27.79	47.77
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	388.84	434.56	446.02	309.38	155.74	190.07	157.06	194.96
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	339.79	355.40	376.57	308.16	129.72	125.39	115.68	116.47
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	200.06	167.03	154.35	165.44	0.43	-	-	-
HIGHWAYS . . . . .	23.10	9.34	17.59	14.74	7.41	6.23	16.10	27.45
EXCLUDING CAPITAL OUTLAY . . . . .	15.47	8.33	15.73	14.27	6.51	6.11	12.57	16.43
PUBLIC WELFARE . . . . .	6.54	24.98	32.38	6.94	2.38	-	2.57	0.22
HEALTH AND HOSPITALS . . . . .	2.71	1.14	0.63	1.55	0.20	1.64	0.10	3.02
POLICE PROTECTION . . . . .	20.41	22.03	30.29	23.48	41.77	25.18	28.42	17.34
FIRE PROTECTION . . . . .	30.30	23.84	31.34	24.06	19.24	17.14	21.93	15.31
SEWERAGE . . . . .	27.10	6.27	9.58	0.63	15.25	54.52	2.88	17.75
EXCLUDING CAPITAL OUTLAY . . . . .	6.87	5.87	8.96	0.61	14.30	2.29	1.19	7.64
SANITATION OTHER THAN SEWERAGE . . . . .	6.06	7.42	9.89	4.15	15.39	13.89	14.58	1.39
PARKS AND RECREATION . . . . .	5.45	7.29	37.42	5.02	15.07	9.86	9.54	18.67
HOUSING AND URBAN RENEWAL . . . . .	1.78	96.85	32.56	-	-	0.38	-	36.49
TOTAL DEBT . . . . .	518.30	365.18	505.43	516.95	299.87	255.41	419.59	193.83
LONG-TERM, FULL FAITH AND CREDIT . . . . .	362.15	259.11	408.67	369.76	65.56	7.40	96.49	118.23
<b>TENNESSEE</b>								
	Chattanooga	Knoxville	Memphis	Nashville Pavillion	Athens	Anchorage	Arlington	Austin
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	496.77	367.98	419.60	456.50	98.84	140.00	158.81	227.14
TAXES . . . . .	140.66	122.55	101.65	242.85	68.84	89.10	87.35	91.20
PROPERTY . . . . .	114.95	79.81	71.08	162.79	43.63	60.18	46.21	61.30
OTHER . . . . .	25.70	42.74	30.57	80.06	25.22	8.93	41.14	29.89
INTERGOVERNMENTAL REVENUE . . . . .	296.48	187.67	258.58	144.54	1.94	4.90	22.21	37.26
MISCELLANEOUS GENERAL REVENUE . . . . .	59.63	57.76	59.37	69.11	28.05	46.00	49.25	98.67
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	471.65	373.23	413.50	419.77	94.52	123.95	285.76	234.80
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	421.99	315.79	353.50	368.17	82.21	111.31	144.81	179.68
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	178.19	179.34	189.11	184.22	-	-	-	-
HIGHWAYS . . . . .	33.36	13.48	13.65	31.40	13.93	18.96	29.51	21.83
EXCLUDING CAPITAL OUTLAY . . . . .	28.17	13.04	6.90	15.84	7.13	12.93	7.49	7.36
PUBLIC WELFARE . . . . .	2.49	1.31	0.60	6.66	-	0.18	-	-
HEALTH AND HOSPITALS . . . . .	3.01	0.26	13.07	34.88	1.58	3.08	4.65	54.93
POLICE PROTECTION . . . . .	28.63	24.45	29.06	28.75	14.34	19.83	24.52	24.71
FIRE PROTECTION . . . . .	25.03	26.57	31.22	15.72	12.00	14.27	17.05	17.96
SEWERAGE . . . . .	27.54	17.25	21.54	20.32	6.51	6.14	12.54	15.83
EXCLUDING CAPITAL OUTLAY . . . . .	10.33	8.40	2.87	6.52	3.23	4.01	2.66	4.67
SANITATION OTHER THAN SEWERAGE . . . . .	12.52	8.89	19.31	8.16	9.45	12.45	1.32	9.67
PARKS AND RECREATION . . . . .	13.92	23.19	21.86	13.24	7.73	6.50	117.58	18.34
HOUSING AND URBAN RENEWAL . . . . .	19.63	0.04	4.00	0.00	-	-	-	15.00
TOTAL DEBT . . . . .	347.13	739.25	768.01	708.21	326.88	247.28	853.35	794.14
LONG-TERM, FULL FAITH AND CREDIT . . . . .	289.30	537.29	560.10	394.79	200.90	196.44	682.36	163.48

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	TEXAS—Continued							
	Beaumont	Brownsville	Coppell Cresson	Dallas	El Paso	Fort Worth	Galveston	Garland
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	132.29	100.32	135.25	206.87	142.15	153.09	232.89	104.40
TAXES . . . . .	85.43	50.53	79.82	149.44	72.24	94.83	84.16	67.71
PROPERTY . . . . .	57.67	25.57	53.88	106.27	45.13	63.47	57.94	44.19
OTHER . . . . .	27.75	24.96	25.93	43.17	27.10	31.36	26.24	23.52
INTERGOVERNMENTAL REVENUE . . . . .	5.54	15.36	20.54	16.94	9.03	11.60	7.35	0.21
MISCELLANEOUS GENERAL REVENUE . . . . .	41.33	34.40	34.89	40.48	60.88	46.66	141.37	36.47
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	122.61	136.50	148.57	218.30	133.49	171.99	259.27	167.70
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	96.94	87.87	108.23	151.98	89.67	114.72	207.95	99.66
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	—	—	—	—	—	—	—	—
HIGHWAYS . . . . .	22.55	17.12	20.07	20.51	9.16	18.78	12.05	11.21
EXCLUDING CAPITAL OUTLAY . . . . .	11.64	8.53	9.08	6.16	5.06	8.36	9.40	6.42
PUBLIC WELFARE . . . . .	—	0.25	—	—	0.01	—	0.57	—
HEALTH AND HOSPITALS . . . . .	2.52	10.38	3.05	4.02	3.70	4.14	2.96	1.26
POLICE PROTECTION . . . . .	22.22	18.72	18.58	37.05	18.80	21.92	21.76	18.59
FIRE PROTECTION . . . . .	19.17	11.39	13.90	20.97	13.11	16.05	15.27	13.67
SEWERAGE . . . . .	10.06	13.31	18.69	14.03	16.12	7.46	12.51	28.98
EXCLUDING CAPITAL OUTLAY . . . . .	4.87	6.11	6.11	4.97	4.03	5.28	9.43	3.67
SANITATION OTHER THAN SEWERAGE . . . . .	12.09	10.89	12.36	12.61	6.73	8.55	10.87	17.57
PARKS AND RECREATION . . . . .	4.25	10.00	15.14	30.98	7.49	9.65	14.71	13.03
HOUSING AND URBAN RENEWAL . . . . .	—	—	—	—	0.28	—	—	—
TOTAL DEBT . . . . .	301.49	510.41	308.50	492.14	235.66	442.16	407.21	820.55
LONG-TERM, FULL FAITH AND CREDIT . . . . .	248.77	131.79	241.34	273.66	160.23	351.59	268.55	217.69
<b>TEXAS—Continued</b>								
Item	Grand Prarie	Houston	Irving	Laredo	Lubbock	Mesquite	Midland	Odessa
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	117.42	173.04	106.61	133.81	179.08	104.48	118.83	77.93
TAXES . . . . .	68.95	112.23	64.69	54.89	74.59	64.85	69.66	45.05
PROPERTY . . . . .	46.97	70.34	40.92	25.96	48.05	40.88	62.61	39.93
OTHER . . . . .	22.00	41.89	23.77	28.95	26.53	23.98	7.05	5.12
INTERGOVERNMENTAL REVENUE . . . . .	10.33	25.40	1.00	53.30	64.76	4.01	2.76	0.60
MISCELLANEOUS GENERAL REVENUE . . . . .	38.11	35.41	40.92	25.60	39.72	35.62	46.42	32.28
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	191.07	161.54	166.54	109.76	206.17	109.83	112.32	73.05
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	103.08	126.73	89.33	102.11	107.21	86.25	96.73	69.19
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	—	3.00	—	—	—	—	—	—
HIGHWAYS . . . . .	28.47	12.36	18.38	23.77	10.05	26.95	8.51	10.50
EXCLUDING CAPITAL OUTLAY . . . . .	11.18	5.10	4.19	21.31	5.10	11.14	7.57	9.28
PUBLIC WELFARE . . . . .	—	0.04	—	1.71	0.54	—	—	—
HEALTH AND HOSPITALS . . . . .	0.96	7.99	1.15	4.01	3.87	1.67	2.47	0.34
POLICE PROTECTION . . . . .	28.88	26.18	12.85	9.00	20.29	16.27	21.78	17.21
FIRE PROTECTION . . . . .	9.29	22.45	10.22	10.68	16.32	13.01	16.36	15.17
SEWERAGE . . . . .	14.81	19.91	7.51	3.51	17.21	4.10	1.53	4.96
EXCLUDING CAPITAL OUTLAY . . . . .	9.65	5.40	1.15	3.06	3.13	3.56	1.46	4.94
SANITATION OTHER THAN SEWERAGE . . . . .	8.62	8.67	5.98	6.08	13.65	10.70	7.57	9.11
PARKS AND RECREATION . . . . .	15.72	10.19	70.32	2.90	25.43	10.09	7.75	1.11
HOUSING AND URBAN RENEWAL . . . . .	45.85	0.94	—	—	45.22	—	—	—
TOTAL DEBT . . . . .	481.79	419.92	615.02	130.16	456.40	339.86	278.48	165.64
LONG-TERM, FULL FAITH AND CREDIT . . . . .	277.66	279.36	157.22	71.79	299.38	233.37	76.69	84.43

See footnotes at end of table.

**Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued**

Item	TEXAS - continued							UTAH
	Pasadena	Port Arthur	San Angelo	San Antonio	Tyler	Waco	Wichita Falls	
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	110.21	121.89	101.65	135.06	106.89	231.44	133.97	130.70
TAXES . . . . .	72.92	80.30	68.20	62.71	66.52	80.99	78.46	60.05
PROPERTY . . . . .	46.89	56.60	46.01	41.83	42.65	52.40	52.38	34.43
OTHER . . . . .	26.03	23.71	22.20	20.89	23.87	28.60	26.07	25.63
INTERGOVERNMENTAL REVENUE . . . . .	4.91	7.41	12.44	27.32	3.15	102.93	0.06	41.03
MISCELLANEOUS GENERAL REVENUE . . . . .	32.38	34.18	21.01	45.02	37.22	47.52	25.45	29.61
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	117.17	137.40	93.53	138.42	93.85	172.96	146.20	123.52
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	81.13	98.94	74.79	114.37	77.51	129.17	98.07	94.45
<b>GENERAL EXPENDITURE, SELECTED ITEMS:</b>								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	14.82	15.91	19.83	11.93	6.96	18.75	48.73	18.77
EXCLUDING CAPITAL OUTLAY . . . . .	7.36	5.61	6.14	10.06	4.57	8.42	7.62	6.03
PUBLIC WELFARE . . . . .	-	-	1.88	1.05	0.40	0.52	-	-
HEALTH AND HOSPITALS . . . . .	1.14	2.96	5.09	5.90	2.68	1.80	4.66	0.10
POLICE PROTECTION . . . . .	20.16	23.20	16.80	21.07	29.05	20.05	17.37	18.50
FIRE PROTECTION . . . . .	3.39	17.64	14.89	11.25	12.58	16.21	11.73	17.65
SEWERAGE . . . . .	20.14	13.51	3.76	6.42	3.53	19.67	7.18	7.79
EXCLUDING CAPITAL OUTLAY . . . . .	6.77	8.30	2.49	3.30	3.25	11.27	3.16	5.80
SANITATION OTHER THAN SEWERAGE . . . . .	10.56	10.79	-	8.67	10.95	8.46	9.79	6.38
PARKS AND RECREATION . . . . .	8.15	4.76	8.80	12.50	4.90	6.56	5.46	9.13
HOUSING AND URBAN RENEWAL . . . . .	-	12.24	-	13.50	-	23.66	-	-
TOTAL DEBT . . . . .	366.39	344.29	167.35	365.42	243.17	489.85	333.30	84.82
LONG-TERM, FULL FAITH AND CREDIT . . . . .	244.83	216.50	65.51	115.20	53.78	328.14	228.28	84.36
<b>UTAH - continued</b>								
<b>VIRGINIA</b>								
PRO.	SALT LAKE CITY	ALEXANDRIA	CHESSAPAKE	HAMPTON	LYNCHBURG	NEWPORT NEWS	NORFOLK	
<b>REVENUE</b>								
GENERAL REVENUE . . . . .	122.02	231.69	544.20	497.34	478.38	557.98	499.87	610.15
TAXES . . . . .	44.53	99.74	373.06	197.76	199.01	341.57	231.64	204.92
PROPERTY . . . . .	24.99	53.09	268.47	132.85	127.77	153.26	154.13	102.00
OTHER . . . . .	19.52	46.65	104.61	64.90	71.24	208.31	77.52	102.92
INTERGOVERNMENTAL REVENUE . . . . .	40.86	79.15	132.55	260.04	241.81	179.80	218.27	315.35
MISCELLANEOUS GENERAL REVENUE . . . . .	36.63	52.80	38.59	39.56	37.56	36.61	49.95	89.89
<b>EXPENDITURE</b>								
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	105.04	214.11	574.68	448.14	466.88	416.29	469.84	535.93
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	73.93	157.37	503.53	410.19	381.21	393.58	401.13	430.33
<b>GENERAL EXPENDITURE, SELECTED ITEMS:</b>								
EDUCATION . . . . .	-	-	194.51	213.74	236.20	196.83	205.84	147.40
HIGHWAYS . . . . .	14.55	16.73	24.64	23.00	39.26	18.79	10.41	19.62
EXCLUDING CAPITAL OUTLAY . . . . .	6.46	14.58	7.04	20.50	9.96	12.24	7.11	12.57
PUBLIC WELFARE . . . . .	-	-	29.48	59.05	50.56	47.33	57.34	87.83
HEALTH AND HOSPITALS . . . . .	0.32	-	9.33	8.57	9.73	4.25	6.24	22.26
POLICE PROTECTION . . . . .	12.93	29.42	42.45	21.82	20.38	30.05	29.89	21.78
FIRE PROTECTION . . . . .	9.45	18.16	30.12	13.60	9.46	19.36	13.57	12.84
SEWERAGE . . . . .	9.96	6.06	21.53	12.65	6.45	8.17	12.85	4.29
EXCLUDING CAPITAL OUTLAY . . . . .	3.24	3.42	6.79	2.52	2.09	5.38	5.04	2.98
SANITATION OTHER THAN SEWERAGE . . . . .	8.49	3.72	11.97	9.80	9.84	7.90	13.06	9.65
PARKS AND RECREATION . . . . .	9.00	14.48	16.21	12.94	29.35	8.14	11.30	16.77
HOUSING AND URBAN RENEWAL . . . . .	7.74	-	23.07	3.95	13.88	13.83	43.94	54.47
TOTAL DEBT . . . . .	78.60	126.95	624.33	473.76	595.19	307.93	709.24	689.94
LONG-TERM, FULL FAITH AND CREDIT . . . . .	51.19	95.20	552.69	445.85	521.37	184.44	664.29	401.74

See footnotes at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	VIRGINIA -Continued				WASHINGTON		
	Portsmouth	Richmond	Roseboro	Virginia Beach	Bethesda	Everett	Seattle
<b>REVENUE</b>							
GENERAL REVENUE . . . . .	502.36	782.47	539.73	431.01	182.15	277.18	328.00
TAXES . . . . .	180.52	326.72	256.49	192.38	80.95	150.70	118.53
PROPERTY . . . . .	99.29	186.37	122.49	109.30	47.41	94.33	54.96
OTHER . . . . .	81.22	140.36	134.01	83.08	33.53	56.39	63.56
INTERGOVERNMENTAL REVENUE . . . . .	259.58	340.19	205.02	200.25	81.40	73.81	121.98
MISCELLANEOUS GENERAL REVENUE . . . . .	62.25	109.56	77.80	38.38	19.80	52.66	87.49
<b>EXPENDITURE</b>							
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	518.06	780.91	494.53	389.41	182.66	224.70	317.96
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	466.55	653.15	468.45	329.66	122.60	176.79	244.74
GENERAL EXPENDITURE, SELECTED ITEMS:							
EDUCATION . . . . .	191.34	223.42	191.90	204.40	-	-	-
HIGHWAYS . . . . .	18.70	40.82	25.67	31.23	54.86	41.01	32.19
EXCLUDING CAPITAL OUTLAY . . . . .	8.56	14.53	13.97	21.76	18.22	21.93	11.01
PUBLIC WELFARE . . . . .	104.89	154.00	79.53	24.03	-	-	-
HEALTH AND HOSPITALS . . . . .	9.81	11.12	6.75	5.22	-	-	11.07
POLICE PROTECTION . . . . .	28.17	41.29	25.58	21.40	25.14	32.47	48.86
FIRE PROTECTION . . . . .	19.67	26.61	20.77	6.04	19.74	42.56	29.94
SEWERAGE . . . . .	9.81	55.67	11.27	15.76	-	6.64	47.21
EXCLUDING CAPITAL OUTLAY . . . . .	5.37	9.86	10.64	0.66	-	6.64	23.61
SANITATION OTHER THAN SEWERAGE . . . . .	13.45	16.91	13.41	14.11	0.52	3.66	12.12
PARKS AND RECREATION . . . . .	12.84	25.76	23.89	8.20	26.64	29.39	30.60
HOUSING AND URBAN RENEWAL . . . . .	20.33	36.20	7.11	-	-	-	8.16
TOTAL DEBT . . . . .	771.09	984.17	449.09	439.79	186.97	563.82	708.36
LONG-TERM, FULL FAITH AND CREDIT . . . . .	686.56	930.14	366.95	433.98	135.49	70.77	196.49
WASHINGTON-Continued		WEST VIRGINIA			WISCONSIN		
	Spokane	Tacoma	Charleston	Huntington	Appleton	Green Bay	Kenosha
<b>REVENUE</b>							
GENERAL REVENUE . . . . .	205.18	310.66	217.93	197.62	373.12	469.74	162.73
TAXES . . . . .	80.41	110.82	130.09	87.63	217.91	249.02	75.19
PROPERTY . . . . .	27.08	38.34	30.39	34.85	216.60	247.14	72.90
OTHER . . . . .	53.33	72.48	79.71	52.79	1.31	1.87	2.28
INTERGOVERNMENTAL REVENUE . . . . .	65.50	126.34	38.95	77.67	116.53	175.31	75.66
MISCELLANEOUS GENERAL REVENUE . . . . .	18.87	73.50	48.89	32.32	38.67	45.41	11.88
<b>EXPENDITURE</b>							
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	173.76	231.49	241.37	214.32	398.26	497.52	168.81
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	133.20	192.93	194.98	131.44	382.10	398.36	133.27
GENERAL EXPENDITURE, SELECTED ITEMS:							
EDUCATION . . . . .	-	-	-	-	197.29	262.62	0.70
HIGHWAYS . . . . .	17.36	67.42	21.52	9.97	30.54	65.79	30.24
EXCLUDING CAPITAL OUTLAY . . . . .	9.24	40.51	21.52	6.20	14.40	20.20	13.51
PUBLIC WELFARE . . . . .	-	-	-	-	2.45	2.19	-
HEALTH AND HOSPITALS . . . . .	3.19	10.67	3.22	1.49	1.26	3.09	6.17
POLICE PROTECTION . . . . .	28.78	29.13	27.03	27.11	21.42	21.26	24.12
FIRE PROTECTION . . . . .	23.05	30.67	23.12	24.19	26.62	28.16	21.80
SEWERAGE . . . . .	7.20	12.50	26.12	32.23	29.71	21.11	10.29
EXCLUDING CAPITAL OUTLAY . . . . .	6.17	9.23	22.39	27.13	10.48	0.99	-
SANITATION OTHER THAN SEWERAGE . . . . .	16.12	15.05	11.62	13.67	5.48	13.10	11.00
PARKS AND RECREATION . . . . .	40.98	6.78	17.57	1.85	13.14	14.12	8.50
HOUSING AND URBAN RENEWAL . . . . .	-	10.01	29.73	70.50	-	-	-
TOTAL DEBT . . . . .	71.05	1 410.62	479.67	186.62	517.81	662.92	309.75
LONG-TERM, FULL FAITH AND CREDIT . . . . .	44.42	74.10	111.17	9.12	462.33	646.63	238.94

See footnote at end of table.

Table 6. Per Capita Amounts of Selected Financial Items: 1972-73—Continued

Item	WISCONSIN—Continued						
	La Crosse	Madison	Milwaukee	Oshkosh	Racine	Wisconsin	West Allis
<b>REVENUE</b>							
GENERAL REVENUE . . . . .	370.93	511.11	269.78	347.34	190.96	423.70	421.19
TAXES . . . . .	195.08	287.34	109.02	204.94	79.87	280.64	234.64
PROPERTY . . . . .	192.27	281.75	105.20	202.85	77.86	277.04	231.27
OTHER . . . . .	2.80	5.59	3.82	2.10	2.02	3.60	3.38
INTERGOVERNMENTAL REVENUE . . . . .	129.57	150.47	119.13	111.37	88.08	110.57	133.96
MISCELLANEOUS GENERAL REVENUE . . . . .	46.27	73.30	41.63	31.04	23.00	32.69	32.59
<b>EXPENDITURE</b>							
GENERAL EXPENDITURE, ALL FUNCTIONS . . . . .	340.80	483.50	291.32	381.17	190.97	421.79	450.04
TOTAL, EXCLUDING CAPITAL OUTLAY . . . . .	296.97	411.24	198.94	345.56	153.24	349.79	385.69
GENERAL EXPENDITURE, SELECTED ITEMS.							
EDUCATION . . . . .	161.61	210.79	1.03	231.00	-	246.32	236.50
HIGHWAYS . . . . .	22.60	34.38	26.52	16.61	15.38	28.75	26.88
EXCLUDING CAPITAL OUTLAY . . . . .	14.51	6.55	14.12	16.40	10.51	14.83	13.86
PUBLIC WELFARE . . . . .	-	4.05	-	1.24	0.02	-	-
HEALTH AND HOSPITALS . . . . .	3.64	4.16	8.81	2.63	3.51	2.68	4.98
POLICE PROTECTION . . . . .	19.78	27.77	53.98	19.28	29.44	29.18	29.73
FIRE PROTECTION . . . . .	20.25	21.89	22.01	22.47	23.93	23.20	29.98
SEWERAGE . . . . .	23.20	19.35	19.87	4.43	29.79	5.35	12.07
EXCLUDING CAPITAL OUTLAY . . . . .	6.45	14.75	19.61	4.43	6.04	5.08	6.41
SANITATION OTHER THAN SEWERAGE . . . . .	3.34	44.14	17.85	8.42	9.83	16.04	14.49
PARKS AND RECREATION . . . . .	9.32	23.22	14.41	7.23	20.62	6.65	17.17
HOUSING AND URBAN RENEWAL . . . . .	-	4.17	11.03	2.01	0.64	-	1.28
TOTAL DEBT . . . . .	407.66	562.53	348.52	507.62	239.73	516.43	432.61
LONG-TERM, FULL FAITH AND CREDIT . . . . .	402.28	487.50	249.71	472.52	213.25	430.19	417.01

- Represents zero or rounds to zero.

? Less than half the unit of measurement shown.

1972 data.

Table 7. Finances of the 48 Largest Cities, in Detail: 1972-73

(Thousands of dollars)

Item	Total	Atlanta	Baltimore	Birmingham	Boston	Buffalo	Chicago
POPULATION, 1970 . . . . .	40 332 351	497 421	905 759	300 910	641 071	462 768	3 369 359
REVENUE, TOTAL . . . . .	25 603 221	178 667	909 570	76 771	565 881	260 986	1 104 761
GENERAL REVENUE . . . . .	22 052 586	156 300	863 605	61 447	529 705	250 901	947 590
INTERGOVERNMENTAL REVENUE . . . . .	9 231 800	32 456	528 503	10 460	160 889	140 423	270 416
FROM STATE GOVERNMENT . . . . .	6 455 077	9 451	419 409	4 286	117 090	98 741	104 592
EDUCATION . . . . .	1 521 530	-	136 116	-	73 650	73 954	-
HIGHWAYS . . . . .	397 927	1 715	99 386	2 752	6 532	369	37 618
PUBLIC WELFARE . . . . .	2 790 293	-	138 226	-	4 101	-	-
HEALTH AND HOSPITALS . . . . .	239 727	125	8 250	-	1 600	91	10 749
HOUSING AND URBAN RENEWAL . . . . .	45 814	-	-	-	1 779	1 395	-
GENERAL SUPPORT . . . . .	1 033 462	2 584	10 352	1 002	12 757	19 024	26 739
OTHER . . . . .	426 324	5 027	27 079	532	16 671	3 908	29 486
FROM FEDERAL GOVERNMENT . . . . .	2 518 009	15 767	107 588	2 923	39 231	18 093	126 175
FROM LOCAL GOVERNMENTS . . . . .	258 714	7 238	1 506	3 251	4 568	23 589	39 649
GENERAL REVENUE FROM OWN SOURCES . . . . .	12 820 786	123 844	335 102	50 987	368 816	110 478	677 174
TAXES . . . . .	9 704 314	64 702	244 705	35 144	307 283	91 225	556 569
PROPERTY . . . . .	5 518 190	42 446	177 555	7 943	303 601	87 910	341 545
GENERAL SALES AND GROSS RECEIPTS . . . . .	1 173 941	-	-	8 336	-	32	69 717
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	881 510	13 051	19 485	1 726	-	1 601	96 220
ALCOHOLIC BEVERAGES . . . . .	30 266	5 953	-	-	-	-	-
MOTOR FUELS . . . . .	38 820	-	-	-	-	-	-
PUBLIC UTILITIES . . . . .	427 136	4 719	15 784	1 600	-	1 438	70 609
TOBACCO PRODUCTS . . . . .	100 070	-	-	-	-	-	18 887
OTHER . . . . .	285 218	2 379	3 701	126	-	163	6 724
INCOME TAXES . . . . .	1 642 939	-	37 022	10 517	-	-	-
MOTOR VEHICLE LICENSES . . . . .	79 596	-	-	565	40	30	29 093
MISCELLANEOUS LICENSES . . . . .	315 351	9 205	6 587	6 057	3 642	1 129	19 994
OTHER . . . . .	92 787	-	4 056	-	-	523	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE . . . . .	3 116 472	59 142	90 397	15 843	61 533	19 253	120 605
CURRENT CHARGES . . . . .	2 009 433	44 664	39 382	4 376	51 667	12 383	72 942
EDUCATION . . . . .	158 781	-	7 256	-	2 582	2 674	-
SCHOOL LUNCH SALES . . . . .	34 066	-	5 124	-	1 652	1 699	-
OTHER LOCAL SCHOOL CHARGES . . . . .	7 013	-	194	-	930	975	-
INSTITUTIONS OF HIGHER EDUCATION . . . . .	117 702	-	1 938	-	-	-	-
HIGHWAYS . . . . .	168 345	-	2 081	152	1 991	164	4 791
HOSPITALS . . . . .	334 131	-	9 908	-	34 851	-	43
SEWERAGE . . . . .	335 291	11 008	8 983	-	3 318	1 420	51
SANITATION OTHER THAN SEWERAGE . . . . .	62 019	6 835	303	1	32	62	-
PARKS AND RECREATION . . . . .	110 303	2 480	2 941	1 310	78	888	-
HOUSING AND URBAN RENEWAL . . . . .	225 779	-	-	-	1 463	5 265	473
AIRPORTS . . . . .	276 160	23 522	1	1 739	-	-	53 640
WATER TRANSPORT AND TERMINALS . . . . .	83 884	-	193	-	-	-	-
PARKING FACILITIES . . . . .	77 184	101	2 502	357	3 968	1 246	8 372
MISCELLANEOUS COMMERCIAL ACTIVITIES . . . . .	25 506	-	2 127	-	768	-	-
OTHER . . . . .	152 050	718	3 087	817	2 616	664	5 572
SPECIAL ASSESSMENTS . . . . .	108 299	1 561	3 066	191	324	439	6 006
SALE OF PROPERTY . . . . .	105 588	75	35 950	229	975	15	5 740
HOUSING AND URBAN RENEWAL . . . . .	25 929	-	-	-	401	-	1 337
OTHER . . . . .	79 659	75	35 950	229	574	15	4 403
INTEREST EARNINGS . . . . .	423 225	8 362	7 189	5 216	2 381	4 804	22 994
FINES AND FORFEITS . . . . .	212 374	3 404	2 419	1 974	5 399	1 132	12 320
OTHER AND UNALLOCABLE . . . . .	257 553	1 076	2 391	3 857	787	480	603
UTILITY REVENUE . . . . .	2 482 549	12 437	20 271	11 989	12 801	10 085	70 873
EMPLOYEE-RETIREMENT REVENUE . . . . .	1 051 483	9 930	25 694	3 335	23 375	-	86 298
EXPENDITURE, TOTAL . . . . .	25 544 980	214 707	770 249	95 033	597 411	262 436	1 031 382
GENERAL EXPENDITURE . . . . .	21 203 030	182 910	730 168	78 178	549 854	255 140	900 602
INTERGOVERNMENTAL EXPENDITURE . . . . .	364 948	4 649	-	4 120	46 869	-	13 742
DIRECT GENERAL EXPENDITURE . . . . .	20 838 082	178 261	730 168	74 058	502 985	255 140	886 860
CURRENT OPERATION . . . . .	14 865 959	82 915	485 400	35 770	396 705	206 726	700 611
CAPITAL OUTLAY . . . . .	3 313 749	75 058	118 807	31 107	81 310	38 855	143 485
CONSTRUCTION . . . . .	2 688 860	62 805	80 986	27 132	70 720	31 070	120 758
LAND AND EXISTING STRUCTURES . . . . .	412 406	9 061	31 037	1 932	5 942	6 053	14 851
EQUIPMENT . . . . .	212 483	3 192	6 784	2 043	4 648	1 732	7 876
ASSISTANCE AND SUBSIDIES . . . . .	1 699 276	-	108 967	-	4 589	-	-
INTEREST ON GENERAL DEBT . . . . .	959 098	20 288	16 994	7 181	20 381	9 559	42 764
BY FUNCTION:							
EDUCATION . . . . .	3 640 794	5 333	225 190	2 491	157 879	111 956	22 004
LOCAL SCHOOLS . . . . .	3 040 986	5 333	216 140	2 491	157 879	111 956	22 004
CITY-OPERATED SCHOOLS ONLY . . . . .	2 898 558	-	211 243	-	153 704	111 956	-
INSTITUTIONS OF HIGHER EDUCATION . . . . .	599 808	-	9 050	-	-	-	-
HIGHWAYS . . . . .	887 760	10 143	55 678	6 912	14 035	7 764	65 728
PUBLIC WELFARE . . . . .	3 184 341	146	142 523	65	7 650	45	10 868
CATEGORICAL CASH ASSISTANCE . . . . .	1 517 813	-	95 090	-	-	-	-
OTHER CASH ASSISTANCE . . . . .	181 463	-	13 877	-	4 589	-	-
VENDOR PAYMENTS FOR MEDICAL CARE . . . . .	644 864	-	986	-	2 341	-	-
VENDOR PAYMENTS, OTHER . . . . .	3 977	-	25	-	-	-	-
WELFARE INSTITUTIONS . . . . .	33 691	-	3 707	-	-	-	-
OTHER PUBLIC WELFARE . . . . .	802 533	146	28 838	65	720	45	10 868
HOSPITALS . . . . .	1 484 249	-	30 542	7 882	72 700	-	9 699
OWN HOSPITALS . . . . .	993 964	-	25 565	7 882	72 546	-	9 699
OTHER HOSPITALS . . . . .	490 285	-	4 977	-	154	-	-
HEALTH . . . . .	536 573	200	19 057	877	5 201	97	32 746

See footnotes at end of table.

## INDIVIDUAL LARGE CITIES

Table 7. Finances of the 48 Largest Cities, in Detail: 1972-73—Continued

(Thousands of dollars)

Item	Total	Atlanta	Baltimore	Birmingham	Boston	Buffalo	Chicago
<b>GENERAL EXPENDITURE, BY FUNCTION--CONTINUED</b>							
POLICE PROTECTION . . . . .	2 104 272	18 643	56 638	8 693	51 039	21 762	215 630
FIRE PROTECTION . . . . .	1 018 400	9 922	30 237	6 341	31 660	16 061	72 466
SEWERAGE . . . . .	842 237	24 363	13 158	1 554	4 692	9 534	20 015
SANITATION OTHER THAN SEWERAGE . . . . .	646 844	9 482	17 145	3 448	11 672	8 406	51 691
OTHER THAN CAPITAL OUTLAY . . . . .	596 543	8 831	14 632	3 231	11 657	7 895	50 972
PARKS AND RECREATION . . . . .	714 362	19 794	21 726	4 625	16 673	8 946	7 838
OTHER THAN CAPITAL OUTLAY . . . . .	493 929	7 538	17 537	3 905	12 279	5 452	7 472
<b>HOUSING AND URBAN RENEWAL</b>							
CITY HOUSING PROJECTS . . . . .	1 028 898	48	32 133	-	22 735	17 312	13 489
CAPITAL OUTLAY ONLY . . . . .	424 358	-	-	-	1 610	7 954	-
URBAN RENEWAL PROJECTS . . . . .	165 592	-	-	-	-	71	-
CAPITAL OUTLAY ONLY . . . . .	585 595	48	32 133	-	21 125	9 358	13 489
OTHER . . . . .	402 327	21	25 135	-	7 653	7 447	5 201
LIBRARIES . . . . .	18 945	-	-	-	-	-	-
LIBRARIES . . . . .	223 713	3 096	6 384	1 283	11 861	31	15 769
<b>FINANCIAL ADMINISTRATION</b>							
GENERAL CONTROL . . . . .	258 456	3 674	8 506	1 895	4 476	3 534	12 271
COURTS . . . . .	468 586	3 305	15 816	1 199	14 158	4 530	8 860
OTHER . . . . .	235 493	985	5 057	268	10 358	1 013	238
GENERAL PUBLIC BUILDINGS . . . . .	283 178	2 320	10 759	931	3 800	3 517	8 622
INTEREST ON GENERAL DEBT . . . . .	959 098	20 288	16 994	7 181	20 381	9 559	42 764
ALL OTHER . . . . .	2 921 269	53 942	36 322	23 243	95 176	25 364	230 047
AIRPORTS . . . . .	400 712	40 065	221	12 360	-	-	46 997
OTHER THAN CAPITAL OUTLAY . . . . .	134 698	3 639	-	461	-	-	25 996
WATER TRANSPORT AND TERMINALS . . . . .	96 089	-	173	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	33 717	-	173	-	-	-	-
CORRECTION . . . . .	251 604	923	7 467	553	6 286	-	36
PARKING FACILITIES . . . . .	65 888	1	1 838	25	3 526	3 322	6 167
OTHER THAN CAPITAL OUTLAY . . . . .	31 142	1	292	25	1 407	121	6 167
PROTECTIVE INSPECTION AND REGULATION . . . . .	132 824	1 585	3 140	731	4 266	378	10 493
MISCELLANEOUS COMMERCIAL ACTIVITIES . . . . .	21 834	100	1 827	-	761	-	-
OTHER AND UNALLOCABLE . . . . .	1 952 318	11 268	21 656	9 574	80 337	21 664	166 354
UTILITY EXPENDITURE . . . . .	3 034 179	22 022	16 420	14 689	10 124	5 618	66 522
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	1 282 669	9 775	23 661	2 166	37 433	1 678	64 258
EXHIBIT: TOTAL EXPENDITURE FOR PERSONAL SERVICES	11 633 482	69 342	361 797	28 384	293 947	160 979	622 473
BORROWING, TOTAL . . . . .	2 900 357	43 500	40 110	63 074	108 151	25 990	71 378
DEBT REDEMPTION, TOTAL . . . . .	1 754 451	12 806	29 319	7 438	26 427	33 846	67 525
GROSS DEBT OUTSTANDING . . . . .	28 690 948	536 310	546 276	242 230	466 765	274 031	1 387 359
NET LONG-TERM DEBT OUTSTANDING . . . . .	22 316 374	460 829	494 866	205 311	335 791	210 619	1 058 784
<b>LONG-TERM DEBT OUTSTANDING</b>							
GENERAL DEBT . . . . .	24 386 508	536 310	505 656	242 230	355 986	215 922	1 125 875
EDUCATION . . . . .	17 553 203	443 355	413 354	191 102	351 516	199 787	940 772
HIGHWAYS . . . . .	1 962 134	107 675	221 050	24 400	84 500	44 420	-
HOSPITALS . . . . .	1 719 414	16 430	600	18 760	25 420	-	164 815
SEWERAGE . . . . .	421 882	-	8 810	67 575	-	-	-
PARKS AND RECREATION . . . . .	1 946 897	12 566	50 945	7 515	7 981	10 080	61 920
HOUSING AND URBAN RENEWAL . . . . .	659 871	45 968	19 700	4 710	-	-	2 900
AIRPORTS . . . . .	2 849 176	4 870	32 380	2 675	44 411	42 367	51 000
WATER TRANSPORT AND TERMINALS . . . . .	1 664 416	244 934	2 200	16 430	-	-	190 830
OTHER AND UNALLOCABLE . . . . .	5 682 668	10 912	71 803	48 977	189 204	102 920	4 500
UTILITY DEBT . . . . .	6 833 305	92 955	92 302	51 128	4 470	16 135	185 103
WATER SUPPLY SYSTEMS . . . . .	3 002 035	92 955	92 302	51 128	4 470	16 135	185 103
ELECTRIC POWER SYSTEMS . . . . .	1 779 692	-	-	-	-	-	-
GAS SUPPLY SYSTEMS . . . . .	2 000	-	-	-	-	-	-
TRANSIT SYSTEMS . . . . .	2 049 578	-	-	-	-	-	-
LONG-TERM DEBT ISSUED . . . . .	3 171 201	82 550	30 440	80 234	84 000	25 990	71 378
FULL FAITH AND CREDIT . . . . .	2 122 891	6 180	30 440	18 250	84 000	25 990	5 098
GENERAL . . . . .	1 907 491	6 180	30 440	18 250	82 350	24 860	5 033
UTILITY . . . . .	215 400	-	-	-	1 650	1 130	65
NONGUARANTEED . . . . .	1 048 310	76 370	-	61 984	-	-	66 280
GENERAL . . . . .	675 006	76 370	-	61 665	-	-	65 875
UTILITY . . . . .	373 304	-	-	319	-	-	405
LONG-TERM DEBT RETIRED . . . . .	1 517 819	12 806	29 319	7 438	26 427	21 669	54 128
GENERAL . . . . .	1 262 609	9 891	23 436	5 152	26 172	20 014	45 821
UTILITY . . . . .	255 210	2 915	5 883	2 286	255	1 655	8 307
REFUNDING ISSUES OF LONG-TERM DEBT . . . . .	379 990	39 050	-	17 160	-	-	-
LONG-TERM DEBT REFUNDED . . . . .	91 421	-	-	-	-	-	-
CASH AND SECURITY HOLDINGS . . . . .	22 231 567	235 828	546 629	170 900	362 417	114 927	1 140 273
EMPLOYEE RETIREMENT . . . . .	12 985 052	43 742	322 601	34 801	209 301	151	745 677
OTHER THAN EMPLOYEE RETIREMENT . . . . .	59 190 260	192 086	224 028	136 099	153 116	114 776	394 596
CASH AND DEPOSITS . . . . .	3 254 376	5 884	13 293	66 020	48 257	77 629	242 429
SECURITIES . . . . .	5 935 884	186 202	210 735	70 079	104 859	37 147	152 167
FEDERAL . . . . .	3 732 304	186 069	197 442	70 029	74 388	36 795	91 690
STATE AND LOCAL GOVERNMENT . . . . .	660 831	29	1	50	20 944	352	19 023
OTHER (NONGOVERNMENTAL) . . . . .	1 542 749	104	13 292	-	9 527	-	41 454
BY PURPOSE:							
OFFSETS TO DEBT . . . . .	2 070 134	75 481	10 790	36 919	20 195	5 303	67 091
BOND FUNDS . . . . .	2 363 509	66 881	51 706	61 142	31 396	74 596	108 166
OTHER . . . . .	1 74 756 617	49 724	101 532	38 038	101 525	34 877	219 339

See footnotes at end of table.

Table 7. Finances of the 48 Largest Cities, in Detail: 1972-73—Continued

(Thousands of dollars)

Item	Cincinnati	Cleveland	Columbus	Dallas	Denver	Detroit	El Paso
POPULATION, 1970 . . . . .	452 524	750 879	540 025	844 401	514 678	1 513 601	322 261
REVENUE, TOTAL . . . . .	332 039	259 108	132 612	236 575	271 053	784 738	54 830
GENERAL REVENUE, . . . . .	306 687	196 534	113 632	174 679	242 100	665 257	45 808
INTERGOVERNMENTAL REVENUE, . . . . .	102 096	56 651	29 791	14 307	82 658	281 539	2 909
FROM STATE GOVERNMENT, . . . . .	60 465	23 832	10 343	3 188	48 554	81 643	1 218
EDUCATION, . . . . .	46 496	-	-	-	-	-	-
HIGHWAYS, . . . . .	3 950	5 861	5 407	-	4 394	21 185	561
PUBLIC WELFARE, . . . . .	-	-	-	-	36 955	-	-
HEALTH AND HOSPITALS, . . . . .	1 814	34	314	-	5 387	2 402	-
HOUSING AND URBAN RENEWAL, . . . . .	-	-	-	-	-	-	-
GENERAL SUPPORT, . . . . .	4 106	14 886	4 414	469	9	48 244	98
OTHER, . . . . .	4 099	3 051	208	2 719	1 809	9 812	559
FROM FEDERAL GOVERNMENT, . . . . .	33 061	32 326	17 203	7 724	33 302	186 763	1 098
FROM LOCAL GOVERNMENTS, . . . . .	8 570	493	2 245	3 395	802	13 133	593
GENERAL REVENUE FROM OWN SOURCES . . . . .	204 591	139 883	83 841	160 372	159 442	383 718	42 899
TAXES, . . . . .	73 600	91 797	53 123	126 191	102 606	282 591	23 279
PROPERTY, . . . . .	26 163	40 233	8 447	89 735	41 946	154 672	14 545
GENERAL SALES AND GROSS RECEIPTS, . . . . .	-	-	-	23 884	42 084	-	5 270
SELECTIVE SALES AND GROSS RECEIPTS, . . . . .	1 162	857	547	10 895	6 589	17 848	2 588
ALCOHOLIC BEVERAGES, . . . . .	-	-	-	-	-	-	-
MOTOR FUELS, . . . . .	-	-	-	-	-	-	-
PUBLIC UTILITIES, . . . . .	321	-	-	9 516	3 977	17 848	2 249
TOBACCO PRODUCTS, . . . . .	-	-	-	-	1 325	-	-
OTHER, . . . . .	841	857	547	1 379	1 287	-	339
INCOME TAXES, . . . . .	42 564	48 359	41 693	-	-	104 534	-
MOTOR VEHICLE LICENSES, . . . . .	375	25	33	-	282	134	-
MISCELLANEOUS LICENSES, . . . . .	1 037	1 467	1 757	1 677	2 346	5 403	875
OTHER, . . . . .	2 299	1 856	1 646	-	9 359	-	1
CHARGES AND MISCELLANEOUS GENERAL REVENUE, . . . . .	130 991	48 086	30 718	34 181	56 836	101 127	19 620
CURRENT CHARGES, . . . . .	97 911	34 816	18 450	17 455	42 789	67 602	9 457
EDUCATION, . . . . .	45 767	-	-	-	-	-	-
SCHOOL LUNCH SALES, . . . . .	-	-	-	-	-	-	-
OTHER LOCAL SCHOOL CHARGES, . . . . .	-	-	-	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION, . . . . .	45 767	-	-	-	-	-	-
HIGHWAYS, . . . . .	59	2 489	694	527	258	411	65
HOSPITALS, . . . . .	29 320	-	-	-	7 273	21 391	-
SEWERAGE, . . . . .	13 981	17 311	12 370	907	9 093	18 635	2 984
SANITATION OTHER THAN SEWERAGE, . . . . .	67	68	170	3 405	-	1 275	2 899
PARKS AND RECREATION, . . . . .	3 923	2 989	734	1 552	3 473	5 961	88
HOUSING AND URBAN RENEWAL, . . . . .	71	165	17	-	635	4 885	-
AIRPORTS, . . . . .	259	8 950	3 080	8 679	13 564	1 462	2 892
WATER TRANSPORT AND TERMINALS, . . . . .	-	315	-	-	-	-	-
PARKING FACILITIES, . . . . .	2 961	664	592	410	799	3 949	203
MISCELLANEOUS COMMERCIAL ACTIVITIES, . . . . .	49	844	-	888	-	332	-
OTHER, . . . . .	1 454	1 021	793	1 087	7 694	9 301	326
SPECIAL ASSESSMENTS, . . . . .	471	227	601	2 241	874	2 187	1 785
SALE OF PROPERTY, . . . . .	2 229	134	1 124	483	489	4 445	4 959
HOUSING AND URBAN RENEWAL, . . . . .	1 920	82	1 124	-	376	2 181	-
OTHER, . . . . .	309	52	-	483	113	2 264	4 959
INTEREST EARNINGS, . . . . .	8 977	8 207	5 164	9 644	6 114	13 624	2 213
FINES AND FORFEITS, . . . . .	3 599	2 650	3 200	3 887	4 546	10 218	856
OTHER AND UNALLOCABLE, . . . . .	17 804	2 052	2 179	471	2 024	3 051	350
UTILITY REVENUE, . . . . .	15 466	62 531	18 980	50 775	23 649	79 168	7 094
EMPLOYEE-RETIREMENT REVENUE, . . . . .	9 886	43	-	11 121	5 304	40 313	1 928
EXPENDITURE, TOTAL . . . . .	303 573	238 403	132 871	239 978	275 209	681 284	49 746
GENERAL EXPENDITURE, . . . . .	286 475	175 495	109 397	184 336	243 452	540 268	43 018
INTERGOVERNMENTAL EXPENDITURE, . . . . .	2 954	291	148	1 687	-	15 616	29
DIRECT GENERAL EXPENDITURE, . . . . .	283 521	175 204	109 249	182 649	243 452	524 652	42 989
CURRENT OPERATION, . . . . .	226 678	132 498	82 611	109 891	162 529	384 438	26 552
CAPITAL OUTLAY, . . . . .	46 072	32 609	15 963	56 004	36 755	115 789	14 121
CONSTRUCTION, . . . . .	36 049	28 322	10 759	42 749	25 842	97 682	13 034
LAND AND EXISTING STRUCTURES, . . . . .	5 115	2 952	3 375	10 287	4 531	10 627	268
EQUIPMENT, . . . . .	4 908	1 335	1 829	2 968	6 382	7 480	819
ASSISTANCE AND SUBSIDIES, . . . . .	-	-	-	-	37 814	-	-
INTEREST ON GENERAL DEBT, . . . . .	10 771	10 097	10 645	16 754	6 354	24 425	2 316
BY FUNCTION:							
EDUCATION, . . . . .	111 910	69	-	-	527	9 231	-
LOCAL SCHOOLS, . . . . .	2 697	69	-	-	527	9 231	-
CITY-OPERATED SCHOOLS ONLY, . . . . .	-	-	-	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION, . . . . .	109 213	-	-	-	-	-	-
HIGHWAYS, . . . . .	6 898	10 728	11 122	17 317	10 586	21 408	2 952
PUBLIC WELFARE, . . . . .	-	-	5	7	-	48 696	3 944
CATEGORICAL CASH ASSISTANCE, . . . . .	-	-	-	-	37 792	-	-
OTHER CASH ASSISTANCE, . . . . .	-	-	-	-	22	-	-
VENDOR PAYMENTS FOR MEDICAL CARE, . . . . .	-	-	-	-	167	-	-
VENDOR PAYMENTS, OTHER, . . . . .	-	-	5	7	-	155	-
WELFARE INSTITUTIONS, . . . . .	-	-	-	-	-	-	-
OTHER PUBLIC WELFARE, . . . . .	-	-	-	-	-	-	-
HOSPITALS, . . . . .	35 608	-	-	-	-	10 560	3 944
OWN HOSPITALS, . . . . .	35 608	-	-	-	-	16 487	30 845
OTHER HOSPITALS, . . . . .	-	-	-	-	-	16 487	30 845
HEALTH, . . . . .	7 885	5 396	2 803	3 393	17 658	17 518	1 193

See footnotes at end of table.

Table 7. Finances of the 48 Largest Cities, in Detail: 1972-73—Continued

(Thousands of dollars)

Item	Cincinnati	Cleveland	Columbus	Dallas	Denver	Detroit	El Paso
GENERAL EXPENDITURE, BY FUNCTION--CONTINUED							
POLICE PROTECTION . . . . .	18 910	40 718	18 454	31 284	20 115	100 210	6 059
FIRE PROTECTION . . . . .	13 992	20 820	12 626	17 705	13 496	35 447	4 225
SEWERAGE . . . . .	10 735	18 456	9 403	11 849	8 341	65 246	5 196
SANITATION OTHER THAN SEWERAGE . . . . .	6 119	10 878	5 343	10 645	6 741	30 526	2 168
OTHER THAN CAPITAL OUTLAY . . . . .	6 115	10 814	5 309	10 618	5 671	27 425	2 160
PARKS AND RECREATION . . . . .	13 494	8 601	7 223	26 157	13 198	25 394	2 414
OTHER THAN CAPITAL OUTLAY . . . . .	10 011	6 406	5 519	9 610	10 625	21 893	1 729
HOUSING AND URBAN RENEWAL . . . . .	14 385	3 866	729	-	13 270	45 061	90
CITY HOUSING PROJECTS . . . . .	-	-	-	-	-	19 430	-
CAPITAL OUTLAY ONLY . . . . .	-	-	-	-	-	10 460	-
URBAN RENEWAL PROJECTS . . . . .	14 264	3 866	729	-	13 270	23 204	-
CAPITAL OUTLAY ONLY . . . . .	6 450	2 272	607	-	11 314	16 908	-
OTHER . . . . .	121	-	-	-	-	2 427	90
LIBRARIES . . . . .	-	-	3 136	4 186	4 557	7 748	773
FINANCIAL ADMINISTRATION . . . . .	2 357	2 049	1 561	4 180	7 873	11 604	718
GENERAL CONTROL . . . . .	3 961	6 009	4 081	3 421	6 885	12 303	909
COURTS . . . . .	2 101	2 925	1 938	1 122	2 617	7 166	212
OTHER . . . . .	1 860	3 084	2 143	2 299	4 268	5 137	697
GENERAL PUBLIC BUILDINGS . . . . .	1 610	1 884	691	11 276	1 700	3 482	6 114
INTEREST ON GENERAL DEBT . . . . .	10 771	10 097	10 645	16 754	6 354	24 425	2 316
ALL OTHER . . . . .	27 840	35 919	21 573	26 169	46 968	95 876	7 887
AIRPORTS . . . . .	529	14 220	2 190	7 832	14 875	1 549	3 678
OTHER THAN CAPITAL OUTLAY . . . . .	514	4 465	1 915	2 146	4 028	1 247	2 116
WATER TRANSPORT AND TERMINALS . . . . .	-	42	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	42	-	-	-	-	-
CORRECTION . . . . .	1 061	3 139	926	-	2 828	3 446	105
PARKING FACILITIES . . . . .	1 498	847	136	-	31	2 893	-
OTHER THAN CAPITAL OUTLAY . . . . .	1 455	794	135	-	31	2 111	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	2 458	1 907	1 505	1 976	1 378	4 975	491
MISCELLANEOUS COMMERCIAL ACTIVITIES . . . . .	30	780	-	760	-	293	-
OTHER AND UNALLOCABLE . . . . .	22 264	14 984	16 816	15 601	27 856	82 720	3 613
UTILITY EXPENDITURE . . . . .	11 637	62 514	23 474	49 039	25 342	86 743	5 887
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	5 461	394	-	6 603	6 415	54 273	841
EXHIBIT I TOTAL EXPENDITURE FOR PERSONAL SERVICES . . . . .	155 403	129 493	59 374	111 241	112 820	321 528	22 400
BORROWING, TOTAL . . . . .	9 830	28 545	61 418	65 187	36 257	37 983	3 345
DEBT REDEMPTION, TOTAL . . . . .	20 615	25 776	40 085	31 634	11 369	36 674	2 943
GROSS DEBT OUTSTANDING . . . . .	261 747	354 747	298 798	415 566	303 163	753 925	75 943
NET LONG-TERM DEBT OUTSTANDING . . . . .	233 413	258 075	230 620	379 256	277 470	637 431	68 913
LONG-TERM DEBT OUTSTANDING . . . . .	242 061	278 841	234 653	415 566	285 075	658 934	75 943
GENERAL DEBT . . . . .	217 768	194 452	165 895	409 827	150 062	469 989	51 636
EDUCATION . . . . .	57 321	-	-	-	-	-	-
HIGHWAYS . . . . .	38 257	26 545	45 390	2 355	5 146	66 475	278
HOSPITALS . . . . .	9 252	834	-	-	3 569	-	-
SEWERAGE . . . . .	6 613	86 170	73 834	1 130	609	143 405	65
PARKS AND RECREATION . . . . .	11 281	23 191	15 293	4 219	7 545	3 072	1 250
HOUSING AND URBAN RENEWAL . . . . .	33 595	12 880	3 600	-	-	95 670	-
AIRPORTS . . . . .	3 924	16 631	12 382	41 456	88 575	1 420	6 913
WATER TRANSPORT AND TERMINALS . . . . .	-	8 376	-	-	-	-	-
OTHER AND UNALLOCABLE . . . . .	57 525	19 825	15 396	360 667	44 618	159 947	43 130
UTILITY DEBT . . . . .	24 293	84 389	68 758	5 739	135 013	188 945	24 307
WATER SUPPLY SYSTEMS . . . . .	24 293	54 900	66 946	639	135 013	176 340	24 307
ELECTRIC POWER SYSTEMS . . . . .	-	18 950	1 812	-	-	-	-
GAS SUPPLY SYSTEMS . . . . .	-	-	-	-	-	-	-
TRANSIT SYSTEMS . . . . .	-	10 539	-	5 100	-	12 605	-
LONG-TERM DEBT ISSUED . . . . .	9 830	772	61 418	78 787	37 957	36 480	3 345
FULL FAITH AND CREDIT . . . . .	9 830	772	19 218	42 210	37 957	36 480	3 345
GENERAL . . . . .	9 830	772	19 218	42 210	36 257	33 230	3 345
UTILITY . . . . .	-	-	-	-	1 700	3 250	-
NONGUARANTEED . . . . .	-	-	42 200	36 577	-	-	-
GENERAL . . . . .	-	-	8 500	36 577	-	-	-
UTILITY . . . . .	-	-	33 700	-	-	-	-
LONG-TERM DEBT RETIRED . . . . .	13 620	25 776	8 136	45 234	9 115	36 674	2 943
GENERAL . . . . .	12 155	19 822	6 374	44 058	6 461	30 335	1 817
UTILITY . . . . .	1 465	5 954	1 762	1 176	2 654	6 339	1 126
REFUNDING ISSUES OF LONG-TERM DEBT . . . . .	-	-	-	13 600	1 700	-	-
LONG-TERM DEBT REFUNDED . . . . .	-	-	-	13 600	1 700	-	-
CASH AND SECURITY HOLDINGS . . . . .	332 434	163 133	111 450	298 662	210 856	899 390	53 353
EMPLOYEE RETIREMENT . . . . .	143 083	1 091	-	132 069	49 123	617 880	20 764
OTHER THAN EMPLOYEE RETIREMENT . . . . .	189 351	162 042	111 450	166 593	161 733	281 510	32 589
CASH AND DEPOSITS . . . . .	38 647	38 066	2 246	159 692	44 720	91 042	18 143
SECURITIES . . . . .	150 704	123 976	109 204	6 901	117 013	190 468	14 446
FEDERAL . . . . .	52 176	116 174	3 956	339	111 921	184 683	7 796
STATE AND LOCAL GOVERNMENT . . . . .	2 451	6 483	87	-	412	200	122
OTHER (NONGOVERNMENTAL) . . . . .	96 077	1 319	105 161	6 562	4 680	5 585	6 528
BY PURPOSE:							
OFFSETS TO DEBT . . . . .	8 648	20 766	4 033	36 310	7 605	21 503	7 030
BOND FUNDS . . . . .	10 573	112 352	-	86 392	83 024	146 099	2 653
OTHER . . . . .	170 130	28 924	107 417	43 891	71 104	113 908	22 906

See footnotes at end of table.

Table 7. Finances of the 48 Largest Cities, in Detail: 1972-73—Continued

(Thousands of dollars)

Item	Fort Worth	Honolulu	Houston	Indianapolis	Jacksonville	Kansas City	Long Beach
POPULATION, 1970 . . . . .	393 476	630 528	1 232 802	744 743	503 969	507 330	358 633
REVENUE, TOTAL . . . . .	77 583	192 102	253 998	197 641	208 042	184 359	146 279
GENERAL REVENUE . . . . .	60 239	175 977	213 326	197 073	112 837	165 870	119 014
INTERGOVERNMENTAL REVENUE . . . . .	4 566	42 116	31 313	68 450	29 781	38 737	21 458
FROM STATE GOVERNMENT . . . . .	2 323	12 516	1 574	45 338	16 112	6 675	12 414
EDUCATION . . . . .	-	-	-	-	-	-	-
HIGHWAYS . . . . .	-	1 485	-	11 518	4 783	3 524	3 433
PUBLIC WELFARE . . . . .	-	-	-	20 802	-	-	-
HEALTH AND HOSPITALS . . . . .	-	174	-	1 947	2 623	615	345
HOUSING AND URBAN RENEWAL . . . . .	-	9	-	-	-	-	-
GENERAL SUPPORT . . . . .	-	6 498	668	5 612	6 946	1 098	2 973
OTHER . . . . .	2 323	4 350	906	5 459	1 760	1 438	5 663
FROM FEDERAL GOVERNMENT . . . . .	2 043	29 549	28 489	22 925	13 560	31 897	6 909
FROM LOCAL GOVERNMENTS . . . . .	200	51	1 250	187	109	165	2 135
GENERAL REVENUE FROM OWN SOURCES . . . . .	55 673	133 861	182 013	128 623	83 056	127 133	97 556
TAXES . . . . .	37 314	108 250	138 361	95 308	50 515	87 522	49 339
PROPERTY . . . . .	24 973	84 481	86 713	91 920	32 118	20 583	31 155
GENERAL SALES AND GROSS RECEIPTS . . . . .	8 294	-	35 472	-	-	7 870	8 762
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	2 887	9 887	11 775	636	14 767	18 933	6 894
ALCOHOLIC BEVERAGES . . . . .	-	-	-	-	-	-	-
MOTOR FUELS . . . . .	-	7 628	-	-	-	-	-
PUBLIC UTILITIES . . . . .	2 719	2 259	10 363	-	10 365	17 343	6 446
TOBACCO PRODUCTS . . . . .	-	-	-	-	4 324	1 590	-
OTHER . . . . .	168	-	1 412	636	78	-	448
INCOME TAXES . . . . .	-	-	-	-	-	32 138	-
MOTOR VEHICLE LICENSES . . . . .	-	-	10 638	-	741	713	1 681
MISCELLANEOUS LICENSES . . . . .	1 160	3 244	4 401	1 549	2 917	6 214	2 381
OTHER . . . . .	-	-	-	462	-	103	147
CHARGES AND MISCELLANEOUS GENERAL REVENUE . . . . .	18 359	25 611	43 652	33 315	32 541	39 611	48 217
CURRENT CHARGES . . . . .	11 686	11 722	23 201	23 921	19 631	27 669	24 697
EDUCATION . . . . .	-	-	-	-	-	-	-
SCHOOL LUNCH SALES . . . . .	-	-	-	-	-	-	-
OTHER LOCAL SCHOOL CHARGES . . . . .	-	-	-	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION . . . . .	-	-	-	-	-	-	-
HIGHWAYS . . . . .	529	228	-	396	21	1 319	31
HOSPITALS . . . . .	-	-	-	10 014	3 208	-	-
SEWERAGE . . . . .	2 958	273	5 205	2 941	4 323	7 774	5
SANITATION OTHER THAN SEWERAGE . . . . .	3 829	921	6	56	110	443	2 308
PARKS AND RECREATION . . . . .	1 346	2 728	1 397	1 823	1 319	2 371	4 191
HOUSING AND URBAN RENEWAL . . . . .	-	66	-	1 002	951	85	-
AIRPORTS . . . . .	2 346	-	10 980	4 086	3 001	14 826	831
WATER TRANSPORT AND TERMINALS . . . . .	-	-	-	-	3 722	18	14 977
PARKING FACILITIES . . . . .	325	1 834	2 239	468	661	442	136
MISCELLANEOUS COMMERCIAL ACTIVITIES . . . . .	-	-	-	84	424	215	1 119
OTHER . . . . .	353	5 672	3 374	3 051	1 891	176	1 098
SPECIAL ASSESSMENTS . . . . .	2 736	6 988	3 397	712	1 102	3 445	195
SALE OF PROPERTY . . . . .	159	2 811	189	76	322	309	55
HOUSING AND URBAN RENEWAL . . . . .	-	1 379	-	3	-	290	6
OTHER . . . . .	159	1 432	189	73	322	19	49
INTEREST EARNINGS . . . . .	2 008	3 843	10 192	5 641	8 428	5 165	3 805
FINES AND FORFEITS . . . . .	1 634	36	5 907	1 352	1 870	2 722	2 379
OTHER AND UNALLOCABLE . . . . .	136	211	766	1 613	1 188	301	17 086
UTILITY REVENUE . . . . .	13 944	16 125	30 855	-	89 313	12 589	27 265
EMPLOYEE-RETIREMENT REVENUE <sup>(2)</sup> . . . . .	3 400	-	9 817	568	5 892	5 900	-
EXPENDITURE, TOTAL . . . . .	78 644	172 290	243 463	212 300	218 241	174 832	131 318
GENERAL EXPENDITURE . . . . .	67 675	158 924	199 150	206 593	131 065	159 556	105 058
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	3 060	4 878	1 034	532	5 207	300
DIRECT GENERAL EXPENDITURE . . . . .	67 675	155 864	194 272	205 559	130 533	154 349	104 758
CURRENT OPERATION . . . . .	38 777	111 285	135 736	130 749	86 033	98 809	78 818
CAPITAL OUTLAY . . . . .	22 536	35 582	42 920	43 074	35 667	42 505	23 311
CONSTRUCTION . . . . .	21 063	20 207	32 221	35 671	13 520	35 783	18 148
LAND AND EXISTING STRUCTURES . . . . .	-	618	11 154	4 066	1 555	11 409	5 466
EQUIPMENT . . . . .	-	855	4 221	6 633	5 848	10 738	4 411
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	20 732	380	752
INTEREST ON GENERAL DEBT . . . . .	6 362	8 997	15 616	11 004	8 453	13 035	2 629
BY FUNCTION:							
EDUCATION . . . . .	-	-	3 704	1 127	42	1 489	-
LOCAL SCHOOLS . . . . .	-	-	3 704	1 127	42	1 489	-
CITY-OPERATED SCHOOLS ONLY . . . . .	-	-	-	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION . . . . .	-	-	-	-	-	-	-
HIGHWAYS . . . . .	7 389	13 448	15 243	25 837	9 081	10 692	5 915
PUBLIC WELFARE . . . . .	-	-	46	29 532	2 791	25	-
CATEGORICAL CASH ASSISTANCE . . . . .	-	-	-	20 732	-	-	-
OTHER CASH ASSISTANCE . . . . .	-	-	-	-	380	-	-
VENDOR PAYMENTS FOR MEDICAL CARE . . . . .	-	-	-	-	(-16)	60	-
VENDOR PAYMENTS, OTHER . . . . .	-	-	-	-	283	75	-
WELFARE INSTITUTIONS . . . . .	-	-	-	-	-	-	-
OTHER PUBLIC WELFARE . . . . .	-	-	-	-	1 983	1 211	-
HOSPITALS . . . . .	-	-	46	6 590	1 065	25	-
OWN HOSPITALS . . . . .	-	-	-	250	21 471	26 546	9 897
OTHER HOSPITALS . . . . .	-	-	-	-	21 450	26 546	-
HEALTH . . . . .	1 628	1 824	9 594	6 582	5 608	2 986	1 907

See footnotes at end of table.

## INDIVIDUAL LARGE CITIES

Table 7. Finances of the 48 Largest Cities, in Detail: 1972-73—Continued

(Thousands of dollars) ↓

Item	Fort Worth	Honolulu	Houston	Indianapolis	Jacksonville	Kansas City	Long Beach
GENERAL EXPENDITURE, BY FUNCTION--CONTINUED							
POLICE PROTECTION . . . . .	8 625	25 522	32 279	19 707	14 290	24 826	16 927
FIRE PROTECTION . . . . .	6 315	11 277	27 673	11 062	7 368	11 626	9 746
SEWERAGE . . . . .	2 937	10 484	24 546	9 465	3 976	8 258	1 079
SANITATION OTHER THAN SEWERAGE . . . . .	3 366	6 161	10 684	4 603	2 996	5 239	4 032
OTHER THAN CAPITAL OUTLAY . . . . .	3 366	6 163	9 905	4 444	2 994	5 235	3 993
PARKS AND RECREATION . . . . .	3 796	21 762	12 558	17 524	5 930	10 159	10 490
OTHER THAN CAPITAL OUTLAY . . . . .	3 390	10 587	9 979	6 147	4 768	8 402	9 479
HOUSING AND URBAN RENEWAL . . . . .							
CITY HOUSING PROJECTS . . . . .	-	1 912	1 154	3 599	18 036	7 418	1 409
CAPITAL OUTLAY ONLY . . . . .	-	-	-	-	8 062	559	-
URBAN RENEWAL PROJECTS . . . . .	-	1 889	-	-	5 787	-	-
CAPITAL OUTLAY ONLY . . . . .	-	585	-	3 599	9 974	6 859	1 409
OTHER . . . . .	-	23	1 154	1 240	9 193	5 253	1 391
LIBRARIES . . . . .	1 314	-	3 836	-	2 216	-	2 310
FINANCIAL ADMINISTRATION . . . . .							
GENERAL CONTROL . . . . .	2 411	6 378	5 271	3 931	4 121	4 360	1 309
COURTS . . . . .	918	6 267	3 032	7 586	6 005	3 549	2 211
OTHER . . . . .	918	-	1 083	4 294	3 715	766	-
GENERAL PUBLIC BUILDINGS . . . . .	2 564	6 267	1 949	3 292	2 290	2 783	2 211
INTEREST ON GENERAL DEBT . . . . .	6 362	8 997	15 616	11 004	2 010	945	859
ALL OTHER . . . . .	20 050	39 820	30 223	31 278	14 596	45 052	44 235
AIRPORTS . . . . .	14 475	-	9 877	3 441	2 337	25 081	1 686
OTHER THAN CAPITAL OUTLAY . . . . .	794	-	6 656	2 177	1 788	3 594	365
WATER TRANSPORT AND TERMINALS . . . . .	-	-	-	-	2 602	-	15 938
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	-	-	2 426	-	3 258
CORRECTION . . . . .	370	797	240	2 404	2 943	1 359	580
PARKING FACILITIES . . . . .	96	382	70	201	309	165	133
OTHER THAN CAPITAL OUTLAY . . . . .	54	372	70	178	300	81	133
PROTECTIVE INSPECTION AND REGULATION . . . . .	486	2 390	3 010	979	924	1 190	899
MISCELLANEOUS COMMERCIAL ACTIVITIES . . . . .	-	-	-	99	560	241	1 679
OTHER AND UNALLOCABLE . . . . .	4 621	36 251	17 026	24 154	4 921	17 016	23 320
UTILITY EXPENDITURE . . . . .							
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	8 368	13 366	38 941	-	79 109	12 792	26 260
EXHIBIT: TOTAL EXPENDITURE FOR PERSONAL SERVICES . . . . .	2 601	-	5 372	5 707	8 067	2 484	-
BORROWING, TOTAL . . . . .	30 581	73 984	104 349	67 656	73 824	66 441	58 783
DEBT REDEMPTION, TOTAL . . . . .	17 002	35 000	36 185	33 909	8 460	20 600	-
GROSS DEBT OUTSTANDING . . . . .	9 515	55 265	27 196	9 582	14 171	13 262	2 454
NET LONG-TERM DEBT OUTSTANDING . . . . .	173 978	217 029	517 673	261 008	354 994	305 905	82 860
LONG-TERM DEBT OUTSTANDING . . . . .	163 569	201 960	474 594	245 005	297 869	269 551	53 719
LONG-TERM DEBT ISSUED . . . . .	173 978	217 029	517 673	259 698	336 845	295 663	81 567
GENERAL DEBT . . . . .	135 137	179 539	383 955	259 698	163 540	257 760	76 067
EDUCATION . . . . .	-	37 468	-	-	-	-	-
HIGHWAYS . . . . .	16 857	16 043	27 687	30 710	-	22 966	-
HOSPITALS . . . . .	-	-	-	17 010	19 175	2 135	-
SEWERAGE . . . . .	-	-	-	-	-	-	-
PARKS AND RECREATION . . . . .	19 913	7 759	21 211	84 366	1 320	64 876	-
HOUSING AND URBAN RENEWAL . . . . .	743	4 491	12 005	31 120	1 214	8 653	-
AIRPORTS . . . . .	48 402	-	71 096	31 077	16 670	-	2 125
WATER TRANSPORT AND TERMINALS . . . . .	-	-	-	-	25 505	144 450	9 295
OTHER AND UNALLOCABLE . . . . .	49 222	113 778	251 956	57 730	99 656	-	54 972
UTILITY DEBT . . . . .	38 841	37 490	133 718	-	173 305	37 903	5 500
WATER SUPPLY SYSTEMS . . . . .	35 841	37 490	133 718	-	-	37 903	3 500
ELECTRIC POWER SYSTEMS . . . . .	-	-	-	-	173 305	-	-
GAS SUPPLY SYSTEMS . . . . .	-	-	-	-	-	-	-
TRANSIT SYSTEMS . . . . .	3 000	-	-	-	-	-	2 000
LONG-TERM DEBT ISSUED . . . . .	29 032	35 000	36 185	32 599	4 560	20 600	27 080
FULL FAITH AND CREDIT . . . . .	22 682	35 000	36 185	32 400	-	5 600	-
GENERAL . . . . .	19 682	35 000	35 535	32 400	-	5 600	-
UTILITY . . . . .	3 000	-	650	-	-	-	-
NONGUARANTEED . . . . .	6 350	-	-	199	4 560	15 000	27 080
GENERAL . . . . .	-	-	-	199	4 560	15 000	25 080
UTILITY . . . . .	6 350	-	-	-	-	-	-
LONG-TERM DEBT RETIRED . . . . .	21 545	13 530	27 198	9 582	14 171	12 925	2 000
GENERAL . . . . .	18 628	11 485	24 559	9 582	3 776	11 340	2 355
UTILITY . . . . .	2 917	2 045	2 637	-	10 395	1 585	325
REFUNDING ISSUES OF LONG-TERM DEBT . . . . .	12 030	-	-	-	-	-	27 080
LONG-TERM DEBT REFUNDED . . . . .	12 030	955	-	-	-	-	-
CASH AND SECURITY HOLDINGS . . . . .	82 179	89 435	285 338	109 873	174 945	171 846	122 437
EMPLOYEE RETIREMENT . . . . .	44 608	-	89 808	168	24 465	53 080	-
OTHER THAN EMPLOYEE RETIREMENT . . . . .	37 571	89 435	195 530	109 705	150 480	118 766	122 437
CASH AND DEPOSITS . . . . .	31 098	88 774	85 460	56 802	42 301	11 637	33 627
SECURITIES . . . . .	6 473	661	110 070	52 903	108 179	107 129	88 810
FEDERAL . . . . .	6 473	661	109 849	52 884	104 634	106 693	55 531
STATE AND LOCAL GOVERNMENT . . . . .	-	-	221	-	-	436	8 620
OTHER (NONGOVERNMENTAL) . . . . .	-	-	-	19	3 545	-	24 659
BY PURPOSE:							
OFFSETS TO DEBT . . . . .	10 409	15 069	43 079	14 693	38 976	26 112	27 848
BOND FUNDS . . . . .	17 810	10 598	96 696	63 374	74 248	60 084	4 827
OTHER . . . . .	9 352	63 768	55 755	31 638	37 256	32 570	89 762

See footnotes at end of table.

Table 7. Finances of the 48 Largest Cities, in Detail: 1972-73—Continued

(Thousands of dollars)

Item	Los Angeles	Louisville	Memphis	Miami	Milwaukee	Minneapolis	Nashville-Davidson
POPULATION, 1970 . . . . .	2 809 596	361 958	623 530	334 859	717 372	434 400	426 029
REVENUE, TOTAL . . . . .	1 249 314	127 511	426 649	84 845	232 331	146 360	286 678
GENERAL REVENUE . . . . .							
INTERGOVERNMENTAL REVENUE . . . . .	776 714	110 266	261 634	67 600	193 533	123 610	194 483
FROM STATE GOVERNMENT . . . . .	193 498	37 756	161 234	8 279	85 459	49 774	61 580
EDUCATION . . . . .	84 072	2 841	77 781	6 851	65 514	31 737	40 286
HIGHWAYS . . . . .	29 895	68	7 183	1 685	4 764	5 231	29 150
PUBLIC WELFARE . . . . .	-	-	-	-	-	200	4 409
HEALTH AND HOSPITALS . . . . .	-	-	7	413	982	207	269
HOUSING AND URBAN RENEWAL . . . . .	-	-	-	-	-	-	178
GENERAL SUPPORT . . . . .	47 136	-	9 175	2 742	54 809	22 277	4 128
OTHER . . . . .	7 041	2 766	5 321	2 011	4 959	3 822	2 152
FROM FEDERAL GOVERNMENT . . . . .	96 430	32 854	25 428	-	16 856	14 798	21 025
FROM LOCAL GOVERNMENTS . . . . .	12 996	2 061	58 025	1 428	3 089	3 239	269
GENERAL REVENUE FROM OWN SOURCES . . . . .	583 216	72 510	100 400	59 321	108 074	73 836	132 903
TAXES . . . . .	414 464	40 663	63 342	47 595	78 210	51 569	103 462
PROPERTY . . . . .	211 057	14 595	44 318	29 372	75 470	44 751	69 352
GENERAL SALES AND GROSS RECEIPTS . . . . .	80 010	-	-	-	-	-	23 687
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	49 148	1 683	9 705	13 156	367	4 421	4 577
ALCOHOLIC BEVERAGES . . . . .	-	-	5 661	-	-	-	3 254
MOTOR FUELS . . . . .	-	-	-	-	-	-	-
PUBLIC UTILITIES . . . . .	44 595	-	2 785	9 622	-	3 001	1 323
TOBACCO PRODUCTS . . . . .	-	-	777	3 534	-	-	-
OTHER . . . . .	4 553	1 683	482	-	367	1 420	-
INCOME TAXES . . . . .	-	23 073	-	-	-	-	-
MOTOR VEHICLE LICENSES . . . . .	-	-	317	6 890	-	18	10
MISCELLANEOUS LICENSES . . . . .	70 742	995	2 469	3 940	2 355	2 285	2 026
OTHER . . . . .	3 507	-	-	1 127	-	102	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE . . . . .	168 752	31 847	37 018	11 726	29 864	22 267	29 441
CURRENT CHARGES . . . . .	91 000	18 419	25 926	7 463	12 759	14 029	22 710
EDUCATION . . . . .	-	-	7 055	-	-	-	3 985
SCHOOL LUNCH SALES . . . . .	-	-	5 835	-	-	-	3 745
OTHER LOCAL SCHOOL CHARGES . . . . .	-	-	1 220	-	-	-	240
INSTITUTIONS OF HIGHER EDUCATION . . . . .	-	-	-	-	-	-	-
HIGHWAYS . . . . .	8 351	-	559	20	582	2 383	-
HOSPITALS . . . . .	827	1 251	-	-	377	-	5 315
SEWERAGE . . . . .	3 087	11 705	6 986	3 285	1 642	5 148	6 959
SANITATION OTHER THAN SEWERAGE . . . . .	23	129	6 843	353	178	-	-
PARKS AND RECREATION . . . . .	9 887	1 332	2 531	2 366	1 231	2 636	1 403
HOUSING AND URBAN RENEWAL . . . . .	513	2 594	-	-	3 332	-	-
AIRPORTS . . . . .	40 648	-	-	-	-	-	2 343
WATER TRANSPORT AND TERMINALS . . . . .	20 251	59	270	-	1 296	47	-
PARKING FACILITIES . . . . .	1 960	987	588	1 222	2 140	937	390
MISCELLANEOUS COMMERCIAL ACTIVITIES . . . . .	-	-	-	-	6	5	49
OTHER . . . . .	5 453	362	1 094	217	1 975	2 873	2 266
SPECIAL ASSESSMENTS . . . . .	21 965	4 444	-	850	5 207	3 748	-
SALE OF PROPERTY . . . . .	2 413	1 499	920	-	791	577	149
HOUSING AND URBAN RENEWAL . . . . .	1 301	1 304	-	-	126	-	-
OTHER . . . . .	1 112	195	920	-	665	577	149
INTEREST EARNINGS . . . . .	31 653	5 416	6 682	2 582	7 701	1 923	3 500
FINES AND FORFEITS . . . . .	21 051	1 724	1 963	299	3 206	1 622	1 828
OTHER AND UNALLOCABLE . . . . .	670	345	1 527	532	200	368	1 254
UTILITY REVENUE . . . . .	392 488	15 357	154 417	10 835	17 573	8 057	88 480
EMPLOYEE-RETIREMENT REVENUE . . . . .	80 112	1 888	10 598	6 410	20 925	14 693	3 715
EXPENDITURE, TOTAL . . . . .	1 244 252	131 789	423 011	73 794	205 959	137 568	269 571
GENERAL EXPENDITURE . . . . .	679 306	106 911	257 831	57 980	180 293	116 449	178 836
INTERGOVERNMENTAL EXPENDITURE . . . . .	483	4 632	27 522	37	4 981	6 496	1 381
DIRECT GENERAL EXPENDITURE . . . . .	678 823	102 279	230 309	57 943	175 312	109 953	177 455
CURRENT OPERATION . . . . .	491 934	50 424	178 722	48 799	130 559	80 163	147 939
CAPITAL OUTLAY . . . . .	157 089	43 891	37 412	6 176	37 581	26 417	21 984
CONSTRUCTION . . . . .	94 967	39 770	32 342	5 177	32 254	24 962	14 040
LAND AND EXISTING STRUCTURES . . . . .	42 880	2 294	253	-	1 208	592	2 027
EQUIPMENT . . . . .	19 242	1 827	4 817	999	4 119	863	5 917
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	350
INTEREST ON GENERAL DEBT . . . . .	29 800	7 964	14 175	2 968	7 172	3 373	7 182
BY FUNCTION:							
EDUCATION . . . . .	-	1 167	117 914	20	739	-	78 484
LOCAL SCHOOLS . . . . .	-	1 167	117 914	20	739	-	78 484
CITY-OPERATED SCHOOLS ONLY . . . . .	-	-	115 908	-	-	-	76 311
INSTITUTIONS OF HIGHER EDUCATION . . . . .	-	-	-	-	-	-	-
HIGHWAYS . . . . .	74 058	3 934	8 509	2 601	19 026	16 987	13 377
PUBLIC WELFARE . . . . .	554	21	374	-	-	4 280	2 837
CATEGORICAL CASH ASSISTANCE . . . . .	-	-	-	-	-	-	332
OTHER CASH ASSISTANCE . . . . .	-	-	-	-	-	-	18
VENDOR PAYMENTS FOR MEDICAL CARE . . . . .	-	-	-	-	-	-	129
VENDOR PAYMENTS, OTHER . . . . .	-	-	185	-	-	2 877	-
WELFARE INSTITUTIONS . . . . .	-	-	-	-	-	-	-
OTHER PUBLIC WELFARE . . . . .	554	21	189	-	-	1 403	2 358
HOSPITALS . . . . .	2 348	4 081	6 090	-	650	88	11 135
OWN HOSPITALS . . . . .	2 348	1 800	-	-	650	-	10 662
OTHER HOSPITALS . . . . .	-	2 281	6 090	-	-	88	473
HEALTH . . . . .	86	1 076	2 060	626	5 671	4 546	3 727

See footnotes at end of table.

## INDIVIDUAL LARGE CITIES

Table 7. Finances of the 48 Largest Cities, in Detail: 1972-73—Continued

(Thousands of dollars)

Item	Los Angeles	Louisville	Memphis	Miami	Milwaukee	Minneapolis	Nashville-Davidson
<b>GENERAL EXPENDITURE, BY FUNCTION--CONTINUED</b>							
POLICE PROTECTION . . . . .	161 960	13 812	18 120	11 907	38 722	12 306	12 036
FIRE PROTECTION . . . . .	68 111	6 783	19 467	8 872	15 793	8 380	6 697
SEWERAGE . . . . .	26 809	25 348	13 433	5 284	14 254	19 596	8 658
SANITATION OTHER THAN SEWERAGE . . . . .	32 758	4 907	12 041	5 952	12 804	6 126	3 478
OTHER THAN CAPITAL OUTLAY . . . . .	27 531	4 597	11 148	5 950	12 193	6 124	3 253
PARKS AND RECREATION . . . . .	51 904	8 892	13 633	5 079	10 335	12 048	5 639
OTHER THAN CAPITAL OUTLAY . . . . .	37 240	4 807	6 884	4 410	3 044	8 423	4 648
HOUSING AND URBAN RENEWAL . . . . .	17 267	18 834	2 492	-	7 914	-	26
CITY HOUSING PROJECTS . . . . .	-	7 221	-	-	5 205	-	-
CAPITAL OUTLAY ONLY . . . . .	-	3 731	-	-	1 874	-	-
URBAN RENEWAL PROJECTS . . . . .	14 267	11 613	-	-	2 709	-	26
CAPITAL OUTLAY ONLY . . . . .	13 357	9 768	-	-	1 306	-	-
OTHER . . . . .	-	-	2 492	-	-	-	-
LIBRARIES . . . . .	13 842	2 051	2 809	458	5 355	4 591	1 733
FINANCIAL ADMINISTRATION . . . . .	20 884	1 552	1 561	755	5 413	2 347	2 449
GENERAL CONTROL . . . . .	16 177	1 703	1 602	1 334	4 535	3 702	5 711
COURTS . . . . .	-	331	344	223	307	-	3 348
OTHER . . . . .	16 177	1 372	1 258	1 111	4 228	3 702	2 363
GENERAL PUBLIC BUILDINGS . . . . .	26 646	718	442	98	1 335	1 401	2 138
INTEREST ON GENERAL DEBT . . . . .	29 800	7 964	14 175	2 968	7 172	3 373	7 182
ALL OTHER . . . . .	136 102	4 068	23 109	12 026	30 575	16 678	13 529
AIRPORTS . . . . .	51 627	-	16 000	-	-	-	2 344
OTHER THAN CAPITAL OUTLAY . . . . .	18 131	-	16 000	-	-	-	1 522
WATER TRANSPORT AND TERMINALS . . . . .	14 751	12	130	-	1 293	24	-
OTHER THAN CAPITAL OUTLAY . . . . .	10 141	12	89	-	864	24	-
CORRECTION . . . . .	226	110	1 146	385	37	1 185	1 059
PARKING FACILITIES . . . . .	6 355	132	6	821	1 045	140	161
OTHER THAN CAPITAL OUTLAY . . . . .	560	113	6	678	365	123	118
PROTECTIVE INSPECTION AND REGULATION . . . . .	13 540	704	1 359	1 194	2 947	2 775	953
MISCELLANEOUS COMMERCIAL ACTIVITIES . . . . .	-	-	-	33	-	5	81
OTHER AND UNALLOCABLE . . . . .	49 603	3 110	4 468	9 593	25 253	12 549	8 931
UTILITY EXPENDITURE . . . . .	479 792	22 903	155 522	10 650	13 382	8 750	83 958
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	85 154	1 975	9 658	5 164	12 284	12 369	6 777
EXHIBIT: TOTAL EXPENDITURE FOR PERSONAL SERVICES . . . . .	585 824	38 586	166 836	41 738	116 672	61 253	122 772
BORROWING, TOTAL . . . . .	182 000	6 160	51 000	7 224	18 797	14 230	27 595
DEBT REDEMPTION, TOTAL . . . . .	68 557	4 217	23 086	5 991	24 133	13 379	11 496
GROSS DEBT OUTSTANDING . . . . .	2 044 190	254 924	478 880	100 218	250 021	106 964	301 716
NET LONG-TERM DEBT OUTSTANDING . . . . .	1 758 228	168 037	460 793	90 596	204 666	103 353	275 158
LONG-TERM DEBT OUTSTANDING . . . . .	1 970 605	201 135	468 880	99 994	225 991	106 964	291 636
GENERAL DEBT . . . . .	584 185	154 181	334 130	71 184	179 136	98 914	166 717
EDUCATION . . . . .	-	6 657	90 230	-	51 961	-	62 484
HIGHWAYS . . . . .	-	6 717	1 150	5 000	17 933	37 148	-
HOSPITALS . . . . .	-	1 910	270	-	-	-	1 139
SEWERAGE . . . . .	99 835	64 029	1 445	35 558	26 463	27 342	14 575
PARKS AND RECREATION . . . . .	24 628	849	563	13 345	16 100	19 986	4 865
HOUSING AND URBAN RENEWAL . . . . .	18 000	39 693	-	-	53 158	3 335	6 975
AIRPORTS . . . . .	256 085	-	55 695	-	-	-	3 220
WATER TRANSPORT AND TERMINALS . . . . .	42 655	-	90	-	2 618	3 290	-
OTHER AND UNALLOCABLE . . . . .	142 982	34 326	184 687	17 281	10 903	7 813	73 459
UTILITY DEBT . . . . .	1 386 420	46 954	134 750	28 810	46 855	8 050	124 919
WATER SUPPLY SYSTEMS . . . . .	269 305	46 954	23 745	28 810	46 855	8 050	69 854
ELECTRIC POWER SYSTEMS . . . . .	1 117 115	-	109 430	-	-	-	55 065
GAS SUPPLY SYSTEMS . . . . .	-	-	-	-	-	-	-
TRANSIT SYSTEMS . . . . .	-	-	1 575	-	-	-	-
LONG-TERM DEBT ISSUED . . . . .	376 530	1 500	41 000	7 000	18 147	14 230	26 255
FULL FAITH AND CREDIT . . . . .	-	-	41 000	7 000	18 147	14 230	16 255
GENERAL . . . . .	-	-	41 000	7 000	18 147	14 230	16 255
UTILITY . . . . .	-	-	-	-	-	-	-
NONGUARANTEED . . . . .	376 530	1 500	-	-	-	-	10 000
GENERAL . . . . .	98 300	1 500	-	-	-	-	-
UTILITY . . . . .	278 230	-	-	-	-	-	10 000
LONG-TERM DEBT RETIRED . . . . .	65 797	4 217	23 086	5 991	24 133	13 379	11 496
GENERAL . . . . .	25 632	4 031	14 521	4 601	22 248	12 739	8 569
UTILITY . . . . .	40 165	186	8 565	1 390	1 885	640	2 927
REFUNDING ISSUES OF LONG-TERM DEBT . . . . .	194 530	-	-	-	-	-	-
LONG-TERM DEBT REFUNDED . . . . .	-	-	-	-	-	-	-
CASH AND SECURITY HOLDINGS . . . . .	1 670 375	127 822	244 033	136 836	353 439	179 183	127 791
EMPLOYEE RETIREMENT . . . . .	967 804	23 353	132 671	81 734	235 117	116 753	29 756
OTHER THAN EMPLOYEE RETIREMENT . . . . .	702 571	104 469	111 362	55 102	118 322	62 430	98 035
CASH AND DEPOSITS . . . . .	179 322	14 580	82 326	34 689	52 656	43 848	93 454
SECURITIES . . . . .	523 249	89 889	29 036	20 413	65 666	18 592	4 581
FEDERAL . . . . .	328 511	88 608	28 005	20 413	64 994	11 671	869
STATE AND LOCAL GOVERNMENT . . . . .	129	-	-	-	113	-	3 440
OTHER (NONGOVERNMENTAL) . . . . .	194 609	1 281	231	-	559	6 911	272
BY PURPOSE:							
OFFSETS TO DEBT . . . . .	212 377	13 098	8 087	9 398	21 325	3 611	16 478
BOND FUNDS . . . . .	472 747	24 865	44 261	34 614	32 142	15 009	32 485
OTHER . . . . .	417 447	66 505	59 014	11 090	64 855	43 810	49 072

See footnotes at end of table.

Table 7. Finances of the 48 Largest Cities, in Detail: 1972-73—Continued

(Thousands of dollars)

Item	Newark	New Orleans	New York	Norfolk	Oakland	Oklahoma City	Omaha
POPULATION, 1970 . . . . .	328 288	593 471	7 895 563	307 951	361 561	368 856	346 929
REVENUE, TOTAL . . . . .	291 366	178 146	11 288 199	200 081	119 673	88 936	79 003
GENERAL REVENUE . . . . .	282 377	163 882	10 000 677	187 897	113 497	74 147	76 562
INTERGOVERNMENTAL REVENUE . . . . .	143 429	54 856	4 882 583	97 111	34 321	20 447	25 742
FROM STATE GOVERNMENT . . . . .	127 557	22 771	4 398 291	55 981	10 651	7 236	9 850
EDUCATION . . . . .	62 060	-	1 019 834	23 928	-	-	-
HIGHWAYS . . . . .	152	2 428	45 089	3 187	3 332	1 297	6 840
PUBLIC WELFARE . . . . .	10 064	126	2 424 901	25 448	-	-	-
HEALTH AND HOSPITALS . . . . .	10 571	251	127 328	501	-	-	-
HOUSING AND URBAN RENEWAL . . . . .	2 907	-	35 008	-	-	-	-
GENERAL SUPPORT . . . . .	18 303	17 665	584 954	1 187	6 301	418	2 121
OTHER . . . . .	23 500	2 301	161 177	1 730	1 018	5 521	889
FROM FEDERAL GOVERNMENT . . . . .	13 583	31 968	471 614	41 039	22 415	13 211	14 963
FROM LOCAL GOVERNMENTS . . . . .	2 289	117	12 678	91	1 255	-	929
GFMFRAL REVENUE FROM OWN SOURCES . . . . .	138 948	109 026	5 118 094	90 786	79 176	53 700	50 820
TAXES . . . . .	127 752	71 170	4 116 455	63 105	49 328	31 554	38 889
PROPERTY . . . . .	101 511	26 530	2 363 913	31 412	30 556	14 973	22 768
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	30 576	551 373	7 195	10 623	12 381	10 909
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	13 607	8 157	326 481	17 557	5 796	2 744	1 850
ALCOHOLIC BEVERAGES . . . . .	-	721	-	-	-	-	-
MOTOR FUELS . . . . .	-	-	11 102	-	-	-	-
PUBLIC UTILITIES . . . . .	7 650	4 136	67 096	13 128	5 303	2 744	1 850
TOBACCO PRODUCTS . . . . .	-	-	52 274	2 117	-	-	-
OTHER . . . . .	5 957	3 300	196 009	2 312	493	-	-
INCOME TAXES . . . . .	11 546	-	793 933	-	-	-	-
MOTOR VEHICLE LICENSES . . . . .	-	-	1 039	5 516	1 569	-	1 638
MISCELLANEOUS LICENSES . . . . .	1 088	4 868	24 682	5 250	2 221	1 456	1 724
OTHER . . . . .	-	-	50 557	162	132	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE . . . . .	11 196	37 856	1 001 639	27 681	29 848	22 146	11 931
CURRENT CHARGES . . . . .	5 245	26 759	678 420	13 945	21 112	13 425	8 453
EDUCATION . . . . .	1 838	-	79 639	1 659	-	-	-
SCHOOL LUNCH SALES . . . . .	75	-	9 949	1 247	-	-	-
OTHER LOCAL SCHOOL CHARGES . . . . .	1 086	-	63	412	-	-	-
INSTITUTIONS OF HIGHER EDUCATION . . . . .	-	-	59 627	-	-	-	-
HIGHWAYS . . . . .	23	171	133 309	406	56	12	89
HOSPITALS . . . . .	-	-	126 001	3 548	-	-	-
SEWERAGE . . . . .	1 741	6 066	44 030	91	1 818	5 171	6 096
SANITATION OTHER THAN SEWERAGE . . . . .	33	2 627	8 235	-	-	3 374	51
PARKS AND RECREATION . . . . .	21	1 897	8 724	734	969	1 974	1 084
HOUSING AND URBAN RENEWAL . . . . .	-	-	188 557	4 025	100	-	-
AIRPORTS . . . . .	-	3 743	-	1 367	5 896	3 066	-
WATER TRANSPORT AND TERMINALS . . . . .	-	-	11 736	159	9 893	-	25
PARKING FACILITIES . . . . .	266	510	19 924	866	1 338	1 189	392
MISCELLANEOUS COMMERCIAL ACTIVITIES . . . . .	133	8 754	8 015	380	-	-	-
OTHER . . . . .	1 190	2 991	50 250	890	1 042	659	716
SPECIAL ASSESSMENTS . . . . .	6	1 116	3 688	594	2	982	1 074
SALE OF PROPERTY . . . . .	2	1 584	6 515	8 300	647	242	13
HOUSING AND URBAN RENEWAL . . . . .	-	-	-	377	599	-	-
OTHER . . . . .	2	1 584	6 515	7 923	48	242	13
INTEREST EARNINGS . . . . .	1 007	4 028	125 904	3 868	4 290	4 401	1 213
FINES AND FORFEITS . . . . .	2 043	2 628	50 436	745	2 387	2 470	488
OTHER AND UNALLOCABLE . . . . .	2 893	1 741	136 676	229	1 410	626	690
UTILITY REVENUE . . . . .	8 090	10 061	774 167	10 514	-	12 737	-
EMPLOYEE-RETIREMENT REVENUE . . . . .	899	4 203	513 355	1 670	6 176	2 052	2 441
EXPENDITURE, TOTAL . . . . .	275 195	161 659	1 536 011	174 792	125 825	89 430	77 121
GENERAL EXPENDITURE . . . . .	264 622	142 887	9 661 678	165 041	115 230	73 866	75 689
INTERGOVERNMENTAL EXPENDITURE . . . . .	5 990	2	54 696	2 548	864	-	1 470
DIRECT GENERAL EXPENDITURE . . . . .	258 632	142 885	9 606 982	162 493	114 366	73 866	74 219
CURRENT OPERATION . . . . .	229 052	106 416	6 712 210	98 484	73 755	40 728	44 494
CAPITAL OUTLAY . . . . .	13 265	26 726	4 167 718	32 521	34 412	23 959	25 298
CONSTRUCTION . . . . .	11 084	21 711	1 030 941	26 031	29 185	20 302	21 493
LAND AND EXISTING STRUCTURES . . . . .	366	2 617	102 105	3 960	4 394	643	2 411
EQUIPMENT . . . . .	1 815	2 398	34 672	2 530	833	3 014	1 394
ASSISTANCE AND SUBSIDIES . . . . .	8 519	-	1 290 276	21 905	-	-	-
INTEREST ON GENERAL DEBT . . . . .	7 796	9 743	436 778	9 583	6 199	9 179	4 427
BY FUNCTION:							
EDUCATION . . . . .	124 260	1 347	2 334 194	45 393	1 059	-	-
LOCAL SCHOOLS . . . . .	124 260	1 347	1 898 499	45 393	1 059	-	-
CITY-OPERATED SCHOOLS ONLY . . . . .	120 143	-	1 860 125	43 398	-	-	-
INSTITUTIONS OF HIGHER EDUCATION . . . . .	-	-	435 695	-	-	-	-
HIGHWAYS . . . . .	1 463	7 028	161 191	6 042	11 809	4 859	8 558
PUBLIC WELFARE . . . . .	19 950	1 923	2 486 575	27 047	-	-	-
CATEGORICAL CASH ASSISTANCE . . . . .	-	-	1 149 901	19 961	-	-	-
OTHER CASH ASSISTANCE . . . . .	8 519	-	140 375	1 944	-	-	-
VENDOR PAYMENTS FOR MEDICAL CARE . . . . .	436	-	592 350	-	-	-	-
VENDOR PAYMENTS, OTHER . . . . .	48	-	-	-	-	-	-
WELFARE INSTITUTIONS . . . . .	-	1 275	13 263	-	-	-	-
OTHER PUBLIC WELFARE . . . . .	6 947	648	589 686	5 142	-	-	-
HOSPITALS . . . . .	-	-	968 949	3 497	-	-	-
OWN HOSPITALS . . . . .	-	-	571 565	3 351	-	-	-
OTHER HOSPITALS . . . . .	-	-	397 384	1 166	-	-	-
HEALTH . . . . .	3 541	6 048	226 521	3 359	-	-	1 169

See footnotes at end of table.

Table 7. Finances of the 48 Largest Cities, in Detail: 1972-73—Continued

(Thousands of dollars)

Item	Newark	Nou Orleans	New York	Baltimore	Oakland	Okla City	Omaha
<b>GENERAL EXPENDITURE, BY FUNCTION—CONTINUED</b>							
POLICE PROTECTION . . . . .	29 455	18 974	536 132	6 706	15 705	7 734	8 835
FIRE PROTECTION . . . . .	17 374	10 213	248 573	3 953	11 086	8 323	7 768
SEWERAGE . . . . .	3 069	11 157	229 396	1 320	1 457	8 348	14 281
SANITATION OTHER THAN SEWERAGE . . . . .	6 994	5 374	201 112	2 972	804	3 360	3 421
OTHER THAN CAPITAL OUTLAY . . . . .	6 422	5 283	189 984	2 463	804	3 009	3 364
PARKS AND RECREATION . . . . .	2 909	12 608	119 855	5 165	7 961	10 891	4 956
OTHER THAN CAPITAL OUTLAY . . . . .	2 281	5 829	79 125	4 129	7 343	5 564	3 865
HOUSING AND URBAN RENEWAL . . . . .	6 198	863	564 005	16 773	11 034	-	-
CITY HOUSING PROJECTS . . . . .	-	-	367 081	4 929	-	-	-
CAPITAL OUTLAY ONLY . . . . .	-	-	142 282	486	-	-	-
URBAN RENEWAL PROJECTS . . . . .	6 198	863	196 331	10 568	11 034	-	-
CAPITAL OUTLAY ONLY . . . . .	4 046	203	160 986	7 426	7 673	-	-
OTHER . . . . .	-	-	593	1 276	-	-	-
LIBRARIES . . . . .	3 016	1 503	67 340	1 367	2 276	-	1 211
FINANCIAL ADMINISTRATION . . . . .	4 227	2 639	54 959	1 617	2 873	1 576	934
GENERAL CONTROL . . . . .	2 549	7 666	166 370	2 422	1 639	1 636	1 908
COURTS . . . . .	683	4 373	105 048	1 307	-	348	521
OTHER . . . . .	1 866	3 293	61 322	1 115	1 639	1 288	1 387
GENERAL PUBLIC BUILDINGS . . . . .	1 488	3 096	36 588	1 653	2 666	659	7 624
INTEREST ON GENERAL DEBT . . . . .	7 796	9 743	436 778	9 583	6 199	9 179	4 427
ALL OTHER . . . . .	34 333	42 705	824 140	26 172	38 662	17 301	10 597
AIRPORTS . . . . .	-	11 112	-	11 036	12 955	6 180	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	1 617	-	596	4 226	2 136	-
WATER TRANSPORT AND TERMINALS . . . . .	-	-	27 401	319	12 419	-	6
OTHER THAN CAPITAL OUTLAY . . . . .	-	-	2 553	313	3 237	-	3
CORRECTION . . . . .	-	3 155	107 880	1 371	916	641	87
PARKING FACILITIES . . . . .	163	58	18 589	4 141	750	4 181	167
OTHER THAN CAPITAL OUTLAY . . . . .	13	41	9 770	491	677	487	84
PROTECTIVE INSPECTION AND REGULATION . . . . .	988	1 519	25 185	494	1 414	577	752
MISCELLANEOUS COMMERCIAL ACTIVITIES . . . . .	-	7 264	5 610	369	-	-	-
OTHER AND UNALLOCABLE . . . . .	33 182	19 597	639 475	8 442	10 208	5 722	9 585
UTILITY EXPENDITURE . . . . .	7 518	8 957	1 186 811	7 638	-	12 687	-
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	3 055	9 815	692 256	2 113	10 595	2 877	1 432
EXHIBIT: TOTAL EXPENDITURE FOR PERSONAL SERVICES . . . . .	163 409	78 723	5 159 398	78 513	54 917	31 830	28 662
BORROWING, TOTAL . . . . .	15 000	11 055	1 340 064	5 090	125	20 362	29 496
DEBT REDEMPTION, TOTAL . . . . .	9 376	9 857	855 288	22 689	3 201	13 862	6 434
GROSS DEBT OUTSTANDING . . . . .	153 412	250 768	11 763 743	212 467	125 896	302 489	109 768
NET LONG-TERM DEBT OUTSTANDING . . . . .	142 911	225 847	7 994 047	176 395	78 632	276 033	102 400
LONG-TERM DEBT OUTSTANDING . . . . .	143 019	250 713	9 002 101	181 097	98 906	302 489	105 868
GENERAL DEBT . . . . .	131 785	239 441	6 238 405	173 407	98 906	206 079	105 868
EDUCATION . . . . .	71 321	1 065	999	1 720	-	-	-
HIGHWAYS . . . . .	-	27 132	710 484	-	-	15 505	30 607
HOSPITALS . . . . .	-	-	250 482	-	-	-	-
SEWERAGE . . . . .	-	43 605	392 337	5	-	14 746	43 043
PARKS AND RECREATION . . . . .	270	-	144 621	-	23 990	9 954	2 833
HOUSING AND URBAN RENEWAL . . . . .	21 054	2 233	248 26 100	118	-	-	-
AIRPORTS . . . . .	10	2, 567	6 393	26 500	6 953	53 665	-
WATER TRANSPORT AND TERMINALS . . . . .	-	10	-	262 528	4 782	58 621	78
OTHER AND UNALLOCABLE . . . . .	39 130	.66 137	1 172 313	114 300	9 224	112 209	29 307
UTILITY DEBT . . . . .	11 234	11 272	2 763 696	7 690	-	96 410	-
WATER SUPPLY SYSTEMS . . . . .	11 234	11 272	748 297	7 690	-	96 410	-
ELECTRIC POWER SYSTEMS . . . . .	-	-	-	-	-	-	-
GAS SUPPLY SYSTEMS . . . . .	-	-	-	-	-	-	-
TRANSIT SYSTEMS . . . . .	-	-	2 015 399	-	-	-	-
LONG-TERM DEBT ISSUED . . . . .	15 000	11 000	1 395 264	250	8 740	25 262	33 596
FULL FAITH AND CREDIT . . . . .	15 000	11 000	1 155 189	250	-	766	33 596
GENERAL . . . . .	14 900	11 000	952 814	250	-	766	33 596
UTILITY . . . . .	100	-	202 375	-	-	-	-
NONGUARANTEED . . . . .	-	-	240 075	-	8 740	24 496	-
GENERAL . . . . .	-	-	240 075	-	8 740	14 596	-
UTILITY . . . . .	-	-	-	-	-	9 900	-
LONG-TERM DEBT RETIRED . . . . .	9 116	9 857	728 851	22 689	3 201	13 830	12 434
GENERAL . . . . .	8 044	9 453	632 301	21 819	3 201	11 136	12 434
UTILITY . . . . .	1 072	404	96 550	870	-	2 694	-
REFUNDING ISSUES OF LONG-TERM DEBT . . . . .	-	-	55 200	-	8 740	4 900	6 000
LONG-TERM DEBT REFUNDED . . . . .	-	-	55 200	-	-	-	6 000
CASH AND SECURITY HOLDINGS . . . . .	57 573	144 844	9 916 299	101 402	169 591	117 100	58 171
EMPLOYEE RETIREMENT . . . . .	598	29 083	7 288 892	32 457	90 755	16 818	15 398
OTHER THAN EMPLOYEE RETIREMENT . . . . .	56 975	115 761	2 627 407	68 945	78 836	100 282	42 773
CASH AND DEPOSITS . . . . .	34 183	101 815	280 465	16 718	36 165	78 833	11 696
SECURITIES . . . . .	22 792	13 946	2 346 942	52 227	42 671	21 449	31 077
FEDERAL . . . . .	17 973	10 627	852 920	46 497	13 660	21 424	30 977
STATE AND LOCAL GOVERNMENT . . . . .	266	2 083	583 673	5 730	-	-	100
OTHER (NONGOVERNMENTAL) . . . . .	4 553	1 236	910 349	-	29 011	25	-
BY PURPOSE!							
OFFSETS TO DEBT . . . . .	108	24 866	1 008 054	4 702	20 274	26 456	3 468
BOND FUNDS . . . . .	16 571	56 449	196 168	20 565	12 795	56 663	19 408
OTHER . . . . .	40 296	34 446	1 423 185	43 678	45 767	17 163	19 897

See footnotes at end of table.

Table 7 Finances of the 48 Largest Cities, in Detail: 1972-73—Continued

(Thousands of dollars)

Item	Philadelphia	Phoenix	Pittsburgh	Portland	St. Louis	St. Paul	San Antonio
POPULATION, 1970 . . . . .	1 950 098	581 562	520 117	380 620	622 236	309 828	654 153
REVENUE, TOTAL . . . . .	888 318	150 580	139 050	118 243	233 724	91 308	201 337
GENERAL REVENUE . . . . .							
INTERGOVERNMENTAL REVENUE . . . . .	830 203	128 468	122 628	107 339	213 195	84 225	88 350
FROM STATE GOVERNMENT . . . . .	261 908	44 119	37 782	41 179	56 867	29 697	17 873
EDUCATION . . . . .	110 139	21 280	10 971	11 587	20 006	21 527	873
HIGHWAYS . . . . .	13 175	4 770	2 342	4 634	4 471	1 819	3
PUBLIC WELFARE . . . . .	16 747	-	-	-	706	21	263
HEALTH AND HOSPITALS . . . . .	40 871	-	-	-	7 693	239	142
HOUSING AND URBAN RENEWAL . . . . .	955	-	3 761	-	-	-	-
GENERAL SUPPORT . . . . .	5 281	15 627	1 360	3 894	2 491	15 946	149
OTHER . . . . .	33 110	883	3 508	3 359	4 645	3 502	316
FROM FEDERAL GOVERNMENT . . . . .	147 316	21 722	23 976	28 433	36 848	5 326	16 325
FROM LOCAL GOVERNMENTS . . . . .	4 453	1 117	2 835	1 159	13	2 844	675
GENERAL REVENUE FROM OWN SOURCES . . . . .	568 295	84 349	84 846	66 160	156 328	54 528	70 477
TAXES . . . . .	436 492	60 444	77 912	41 327	125 736	36 856	41 025
PROPERTY . . . . .	124 712	19 942	46 275	31 717	36 501	29 802	27 363
GENERAL SALES AND GROSS RECEIPTS . . . . .	-	23 884	-	-	15 038	-	11 204
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	2 603	13 066	5 043	4 454	26 115	5 555	1 159
ALCOHOLIC BEVERAGES . . . . .	-	1 680	-	-	-	-	-
MOTOR FUELS . . . . .	-	-	-	-	-	-	-
PUBLIC UTILITIES . . . . .	-	4 715	-	3 656	20 388	5 426	787
TOBACCO PRODUCTS . . . . .	-	3 506	-	-	3 987	-	-
OTHER . . . . .	2 603	3 165	5 043	778	1 740	129	372
INCOME TAXES . . . . .	274 252	-	13 410	-	35 076	-	-
MOTOR VEHICLE LICENSES . . . . .	14	-	-	-	1 481	-	-
MISCELLANEOUS LICENSES . . . . .	29 635	3 552	11 905	5 156	11 525	1 428	1 299
OTHER . . . . .	5 276	-	1 279	-	-	71	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE . . . . .	131 803	23 905	6 934	24 833	30 592	17 672	29 452
CURRENT CHARGES . . . . .	71 680	12 506	922	17 014	23 772	12 460	13 437
EDUCATION . . . . .	-	-	-	-	-	-	-
SCHOOL LUNCH SALES . . . . .	-	-	-	-	-	-	-
OTHER LOCAL SCHOOL CHARGES . . . . .	-	-	-	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION . . . . .	-	-	-	-	-	-	-
HIGHWAYS . . . . .	158	-	14	265	1 614	851	18
HOSPITALS . . . . .	8 145	-	-	-	8 893	-	-
SEWERAGE . . . . .	28 894	413	-	10 223	-	5 252	4 400
SANITATION OTHER THAN SEWERAGE . . . . .	264	17	-	883	11	1 256	3 426
PARKS AND RECREATION . . . . .	2 827	1 722	124	3 006	1 348	1 422	2 181
HOUSING AND URBAN RENEWAL . . . . .	2 973	719	176	54	-	-	29
AIRPORTS . . . . .	11 595	8 653	-	-	8 039	-	2 281
WATER TRANSPORT AND TERMINALS . . . . .	5 251	-	14	-	239	2 839	-
PARKING FACILITIES . . . . .	1 983	171	324	2 053	985	410	255
MISCELLANEOUS COMMERCIAL ACTIVITIES . . . . .	-	-	-	-	192	8	106
OTHER . . . . .	9 790	811	270	530	2 451	422	741
SPECIAL ASSESSMENTS . . . . .	74	3 235	11	2 435	-	1 618	4 475
SALE OF PROPERTY . . . . .	8 304	211	1 420	1 285	52	456	2 639
HOUSING AND URBAN RENEWAL . . . . .	6 246	-	1 058	1 125	52	-	1 552
OTHER . . . . .	2 058	211	362	160	-	456	1 087
INTEREST EARNINGS . . . . .	16 839	4 116	2 881	2 823	3 164	1 407	5 720
FINES AND FORFEITS . . . . .	5 604	2 786	1 504	531	3 194	1 412	2 040
OTHER AND UNALLOCABLE . . . . .	29 102	1 051	196	745	410	319	1 141
UTILITY REVENUE . . . . .	29 248	18 471	13 347	9 630	9 033	6 231	111 119
EMPLOYEE-RETIREMENT REVENUE . . . . .	28 867	3 641	3 075	1 274	11 496	852	1 868
EXPENDITURE, TOTAL . . . . .	886 187	157 250	131 445	110 576	210 554	105 610	216 000
GENERAL EXPENDITURE . . . . .	809 580	132 093	112 460	92 876	192 834	96 326	90 549
INTERGOVERNMENTAL EXPENDITURE . . . . .	26 421	76	1 157	1 452	802	19 295	959
DIRECT GENERAL EXPENDITURE . . . . .	783 159	132 017	111 303	91 424	192 032	77 031	89 590
CURRENT OPERATION . . . . .	616 246	87 145	82 779	66 520	168 858	49 984	70 380
CAPITAL OUTLAY . . . . .	121 911	38 793	23 467	23 094	16 884	22 306	15 734
CONSTRUCTION . . . . .	98 730	25 687	13 564	19 276	14 642	21 053	7 264
LAND AND EXISTING STRUCTURES . . . . .	12 602	11 575	7 607	2 297	584	400	7 220
EQUIPMENT . . . . .	10 579	1 531	2 294	1 571	1 658	853	1 250
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	30	-	187
INTEREST ON GENERAL DEBT . . . . .	45 002	6 079	5 057	1 810	6 260	4 741	3 289
BY FUNCTION!							
EDUCATION . . . . .	24 586	3 614	16	-	216	1 574	-
LOCAL SCHOOLS . . . . .	24 586	3 614	16	-	216	1 574	-
CITY-OPERATED SCHOOLS ONLY . . . . .	-	-	-	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION . . . . .	-	-	-	-	-	-	-
HIGHWAYS . . . . .	29 210	12 815	9 823	5 632	12 042	10 396	7 807
PUBLIC WELFARE . . . . .	34 562	-	30	-	2 503	5 843	685
CATEGORICAL CASH ASSISTANCE . . . . .	-	-	-	-	-	-	-
OTHER CASH ASSISTANCE . . . . .	-	-	-	-	30	-	187
VENDOR PAYMENTS FOR MEDICAL CARE . . . . .	-	-	-	-	-	-	-
WELFARE INSTITUTIONS . . . . .	329	-	-	-	-	-	-
OTHER PUBLIC WELFARE . . . . .	5 119	-	-	-	-	-	-
HOSPITALS . . . . .	39 730	-	30	-	2 473	5 843	498
OWN HOSPITALS . . . . .	39 730	-	-	-	17 535	208	1
OTHER HOSPITALS . . . . .	3 989	-	-	-	37 535	-	-
HEALTH . . . . .	51 835	151	64	884	8 661	1 796	3 859

Table 7 Finances of the 48 Largest Cities, in Detail: 1972-73—Continued

(Thousands of dollars)

Item	Philadelphia	Phoenix	Pittsburgh	Portland	St. Louis	St. Paul	San Antonio
<b>GENERAL EXPENDITURE, BY FUNCTION--CONTINUED</b>							
POLICE PROTECTION . . . . .	133 050	29 241	20 855	14 623	35 832	8 556	13 780
FIRE PROTECTION . . . . .	40 492	9 434	11 916	11 102	13 280	6 893	7 357
SEWERAGE . . . . .	26 338	10 121	1 827	15 174	100	9 913	4 201
SANITATION OTHER THAN SEWERAGE . . . . .	40 154	11 850	8 644	2 266	4 418	2 884	5 671
OTHER THAN CAPITAL OUTLAY . . . . .	37 201	11 434	8 625	2 157	4 243	2 830	5 351
PARKS AND RECREATION . . . . .	35 234	15 940	6 738	9 475	7 850	7 056	8 180
OTHER THAN CAPITAL OUTLAY . . . . .	29 711	9 031	5 937	8 139	7 335	4 935	6 714
HOUSING AND URBAN RENEWAL . . . . .	42 162	2 307	15 299	10 555	149	6 500	8 828
CITY HOUSING PROJECTS . . . . .	-	2 307	-	-	-	-	-
CAPITAL OUTLAY ONLY . . . . .	-	901	-	-	-	-	-
URBAN RENEWAL PROJECTS . . . . .	38 515	-	15 299	10 555	-	-	8 828
CAPITAL OUTLAY ONLY . . . . .	18 067	-	12 663	6 164	-	-	7 475
OTHER . . . . .	3 647	-	-	-	149	6 500	-
LIBRARIES . . . . .	11 094	2 946	3 280	-	4 235	1 858	1 802
FINANCIAL ADMINISTRATION . . . . .	14 887	3 092	2 910	2 687	4 419	1 160	2 384
GENERAL CONTROL . . . . .	46 913	4 263	2 389	2 024	8 008	2 090	2 179
COURTS . . . . .	32 871	1 148	355	-	4 462	660	591
OTHER . . . . .	14 042	3 115	2 034	2 024	3 546	1 430	1 588
GENERAL PUBLIC BUILDINGS . . . . .	14 457	4 466	2 474	396	1 339	7 069	913
INTEREST ON GENERAL DEBT . . . . .	45 002	6 079	5 057	1 810	6 260	4 741	3 289
ALL OTHER . . . . .	170 874	15 774	21 138	16 248	45 987	17 789	19 613
AIRPORTS . . . . .	31 011	8 751	-	-	7 273	-	1 611
OTHER THAN CAPITAL OUTLAY . . . . .	3 455	4 680	-	-	3 754	-	1 281
WATER TRANSPORT AND TERMINALS . . . . .	4 425	-	-	-	-	4 394	-
OTHER THAN CAPITAL OUTLAY . . . . .	1 156	-	-	-	-	293	-
CORRECTION . . . . .	31 851	615	-	202	7 117	289	28
PARKING FACILITIES . . . . .	1 364	40	633	1 585	2 254	238	30
OTHER THAN CAPITAL OUTLAY . . . . .	872	35	258	317	760	233	30
PROTECTIVE INSPECTION AND REGULATION . . . . .	9 376	1 860	543	1 516	2 329	1 233	596
MISCELLANEOUS COMMERCIAL ACTIVITIES . . . . .	-	-	-	-	161	53	151
OTHER AND UNALLOCABLE . . . . .	101 847	4 508	19 962	12 945	26 853	11 582	17 197
UTILITY EXPENDITURE . . . . .	32 802	24 167	10 576	12 532	10 702	6 571	124 454
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	43 805	990	8 409	5 168	7 018	2 713	997
EXHIBIT I TOTAL EXPENDITURE FOR PERSONAL SERVICES . . . . .	422 057	74 798	57 825	54 659	118 947	39 479	74 116
BORROWING, TOTAL . . . . .	118 585	35 772	11 425	1 349	-	21 940	15 843
DEBT REDEMPTION, TOTAL . . . . .	53 393	11 033	10 432	6 506	9 360	5 921	10 236
GROSS DEBT OUTSTANDING . . . . .	1 228 784	230 106	131 124	51 726	164 024	167 414	239 038
NET LONG-TERM DEBT OUTSTANDING . . . . .	1 046 406	202 842	100 135	30 367	155 089	154 481	201 413
LONG-TERM DEBT OUTSTANDING . . . . .	1 112 630	228 139	102 244	41 468	164 024	167 414	221 333
GENERAL DEBT . . . . .	1 001 483	148 609	102 244	29 680	149 084	151 897	98 848
EDUCATION . . . . .	5 343	-	-	-	-	-	-
HIGHWAYS . . . . .	115 347	5 020	-	-	46 264	16 027	-
HOSPITALS . . . . .	-	-	-	-	7 628	3 698	-
SEWERAGE . . . . .	-	-	-	-	-	-	-
PARKS AND RECREATION . . . . .	178 101	61 802	-	15 140	2 807	10 822	18 662
HOUSING AND URBAN RENEWAL . . . . .	70 320	15 145	-	4 129	13 453	21 252	-
AIRPORTS . . . . .	53 377	8 077	10 192	2 830	6 801	19 620	-
WATER TRANSPORT AND TERMINALS . . . . .	91 523	40 060	-	-	38 595	-	4 830
OTHER AND UNALLOCABLE . . . . .	78 233	-	-	-	2 500	54 586	-
409 239	18 445	92 052	7 581	31 036	25 892	75 356	-
UTILITY DEBT . . . . .	111 147	79 530	-	11 788	14 940	15 517	122 485
WATER SUPPLY SYSTEMS . . . . .	111 147	79 530	-	11 788	14 940	15 517	30 780
ELECTRIC POWER SYSTEMS . . . . .	-	-	-	-	-	-	90 345
GAS SUPPLY SYSTEMS . . . . .	-	-	-	-	-	-	-
TRANSIT SYSTEMS . . . . .	-	-	-	-	-	-	1 360
LONG-TERM DEBT ISSUED . . . . .	103 095	35 712	11 425	1 349	-	21 940	15 000
FULL FAITH AND CREDIT . . . . .	103 095	25 000	11 425	1 349	-	15 100	15 000
GENERAL . . . . .	103 095	25 000	11 425	1 349	-	15 100	15 000
UTILITY . . . . .	-	-	-	-	-	-	-
NONGUARANTEED . . . . .	-	10 712	-	-	-	6 840	-
GENERAL . . . . .	-	10 712	-	-	-	6 840	-
UTILITY . . . . .	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED . . . . .	53 393	12 969	8 092	3 747	9 360	5 921	10 236
GENFRAL . . . . .	47 830	8 653	8 092	2 501	8 945	5 190	5 161
UTILITY . . . . .	5 563	4 316	-	1 246	415	731	5 075
REFUNDING ISSUES OF LONG-TERM DEBT . . . . .	-	-	-	-	-	-	-
LONG-TERM DEBT REFUNDED . . . . .	-	1 936	-	-	-	-	-
CASH AND SECURITY HOLDINGS . . . . .	515 121	149 845	86 326	77 952	217 862	45 415	137 155
EMPLOYEE RETIREMENT . . . . .	227 953	35 453	1 141	1 894	130 122	5 312	14 202
OTHER THAN EMPLOYEE RETIREMENT . . . . .	287 168	114 392	85 185	76 058	87 740	40 103	122 953
CASH AND DEPOSITS . . . . .	91 843	92 028	54 393	34 428	72 904	151	107 421
SECURITIES . . . . .	195 325	22 384	30 792	41 630	14 836	39 952	15 532
FEDERAL . . . . .	163 595	11 356	30 772	41 070	14 071	34 692	15 532
STATE AND LOCAL GOVERNMENT . . . . .	13	8	20	560	-	5 260	-
OTHER (NONGOVERNMENTAL) . . . . .	31 717	11 000	-	-	765	-	-
BY PURPOSE . . . . .	-	-	-	-	-	-	-
OFFSETS TO DEBT . . . . .	66 224	25 297	2 109	11 101	8 935	12 913	19 920
BOND FUNDS . . . . .	64 673	52 503	24 106	18 207	36 838	16 497	34 581
OTHER . . . . .	156 271	36 492	58 970	46 750	41 967	10 673	68 452

See footnotes at end of table.

Table 7. Finances of the 48 Largest Cities, in Detail: 1972-73—Continued

(Thousands of dollars)

Item	San Diego	San Francisco	San Jose	Seattle	Toledo	Tulsa	Washington, D.C.
POPULATION, 1970 . . . . .	697 027	715 674	445 779	530 831	383 818	330 350	756 310
REVENUE, TOTAL . . . . .	186 947	712 312	118 118	265 304	87 144	79 146	1 114 189
GENERAL REVENUE . . . . .	151 370	604 251	113 092	174 113	79 572	69 271	1 070 283
INTERGOVERNMENTAL REVENUE . . . . .	56 158	240 772	42 411	64 751	23 036	17 162	492 497
FROM STATE GOVERNMENT . . . . .	21 430	166 062	12 955	17 513	8 120	11 431	-
EDUCATION . . . . .	-	240	-	-	-	-	-
HIGHWAYS . . . . .	7 346	12 032	5 184	7 306	3 627	1 185	-
PUBLIC WELFARE . . . . .	-	111 464	-	-	-	-	-
HEALTH AND HOSPITALS . . . . .	-	13 678	-	20	176	-	-
HOUSING AND URBAN RENEWAL . . . . .	-	-	-	-	-	-	-
GENERAL SUPPORT . . . . .	11 147	21 688	7 173	5 541	3 356	414	-
OTHER . . . . .	2 937	6 960	598	4 646	961	9 832	-
FROM FEDERAL GOVERNMENT . . . . .	32 258	74 401	27 788	34 455	14 591	5 708	476 052
FROM LOCAL GOVERNMENTS . . . . .	2 470	309	1 668	12 783	325	23	16 445
GENERAL REVENUE FROM OWN SOURCES . . . . .	95 212	363 479	70 681	109 362	56 536	52 061	577 786
TAXES . . . . .	62 713	243 086	47 153	62 917	34 874	34 111	495 674
PROPERTY . . . . .	33 779	169 558	23 663	29 175	5 975	10 609	142 182
GENERAL SALES AND GROSS RECEIPTS . . . . .	19 288	29 876	11 470	9 373	-	20 206	97 167
SELECTIVE SALES AND GROSS RECEIPTS . . . . .	5 454	19 056	6 719	15 225	208	2 110	80 762
ALCOHOLIC BEVERAGES . . . . .	-	-	-	-	-	-	12 997
MOTOR FUELS . . . . .	3 188	9 867	6 419	14 262	-	1 793	20 090
PUBLIC UTILITIES . . . . .	-	-	-	-	-	-	15 846
TOBACCO PRODUCTS . . . . .	-	-	-	-	-	-	7 749
OTHER . . . . .	2 266	9 189	300	964	208	317	24 080
INCOME TAXES . . . . .	-	-	-	-	26 764	-	148 058
MOTOR VEHICLE LICENSES . . . . .	-	-	-	25	14	-	13 371
MISCELLANEOUS LICENSES . . . . .	3 715	23 835	3 032	9 118	1 046	1 186	6 366
OTHER . . . . .	477	761	2 249	-	867	-	7 768
CHARGES AND MISCELLANEOUS GENERAL REVENUE . . . . .	32 499	120 393	23 548	46 445	21 662	17 950	82 112
CURRENT CHARGES . . . . .	15 109	89 223	15 381	27 476	16 029	13 026	65 112
EDUCATION . . . . .	-	-	-	-	-	-	6 326
SCHOOL LUNCH SALES . . . . .	-	-	-	-	-	-	4 065
OTHER LOCAL SCHOOL CHARGES . . . . .	-	-	-	-	-	-	1 891
INSTITUTIONS OF HIGHER EDUCATION . . . . .	-	-	-	-	-	-	370
HIGHWAYS . . . . .	202	127	972	131	1 768	14	44
HOSPITALS . . . . .	-	28 941	-	-	-	-	34 825
SEWERAGE . . . . .	7 346	9 871	7 034	13 164	9 140	2 292	11 897
SANITATION OTHER THAN SEWERAGE . . . . .	-	-	332	6 522	2 524	2 148	-
PARKS AND RECREATION . . . . .	5 277	6 308	899	3 525	803	699	1 781
HOUSING AND URBAN RENEWAL . . . . .	-	2 569	196	68	237	143	4 415
AIRPORTS . . . . .	302	22 317	4 236	-	539	7 227	-
WATER TRANSPORT AND TERMINALS . . . . .	-	12 580	-	-	-	-	-
PARKING FACILITIES . . . . .	452	2 001	745	1 480	234	277	1 076
MISCELLANEOUS COMMERCIAL ACTIVITIES . . . . .	388	60	-	4	137	1	418
OTHER . . . . .	1 142	4 449	967	2 582	597	225	4 330
SPECIAL ASSESSMENTS . . . . .	7 073	394	1 440	2 671	1 987	-	662
SALE OF PROPERTY . . . . .	523	2 379	964	2 019	312	302	302
HOUSING AND URBAN RENEWAL . . . . .	-	2 041	397	-	312	241	99
OTHER . . . . .	523	338	567	2 019	-	61	203
INTEREST EARNINGS . . . . .	4 515	16 803	3 766	7 532	1 393	2 973	1 154
FINES AND FORFEITS . . . . .	3 434	9 761	1 385	4 122	1 681	1 429	9 097
OTHER AND UNALLOCABLE . . . . .	1 845	1 833	612	2 625	260	220	5 785
UTILITY REVENUE . . . . .	25 996	62 352	712	80 423	7 572	8 589	10 540
EMPLOYEE-RETIREMENT REVENUE . . . . .	9 581	45 709	4 314	10 768	-	1 334	16 763
EXPENDITURE, TOTAL . . . . .	177 892	655 625	97 533	273 759	92 002	83 269	1 297 931
GENERAL EXPENDITURE . . . . .	138 923	537 674	94 768	168 781	82 796	72 180	1 201 991
INTERGOVERNMENTAL EXPENDITURE . . . . .	5 143	27 231	61	10 275	2 570	115	55 683
DIRECT GENERAL EXPENDITURE . . . . .	133 780	510 443	94 707	158 506	80 226	72 065	1 146 308
CURRENT OPERATION . . . . .	108 196	333 482	63 354	114 112	60 464	42 211	857 212
CAPITAL OUTLAY . . . . .	19 431	52 023	25 883	38 863	17 338	20 025	172 018
CONSTRUCTION . . . . .	16 258	43 174	19 768	30 578	12 577	15 098	122 411
LAND AND EXISTING STRUCTURES . . . . .	2 144	6 334	4 460	5 717	3 597	2 704	34 755
EQUIPMENT . . . . .	1 029	2 515	1 655	2 568	1 164	2 223	14 852
ASSISTANCE AND SUBSIDIES . . . . .	-	113 955	-	-	-	-	91 572
INTEREST ON GENERAL DEBT . . . . .	6 153	10 983	5 470	5 531	2 424	9 829	25 506
BY FUNCTION:							
EDUCATION . . . . .	-	1 010	-	-	-	-	252 249
LOCAL SCHOOLS . . . . .	-	1 010	-	-	-	-	206 399
CITY-OPERATED SCHOOLS ONLY . . . . .	-	-	-	-	-	-	205 770
INSTITUTIONS OF HIGHER EDUCATION . . . . .	-	-	-	-	-	-	45 850
HIGHWAYS . . . . .	10 310	19 574	11 327	17 085	10 820	10 563	52 038
PUBLIC WELFARE . . . . .	19	156 549	3	-	-	-	199 239
CATEGORICAL CASH ASSISTANCE . . . . .	-	107 855	-	-	-	-	86 150
OTHER CASH ASSISTANCE . . . . .	-	6 100	-	-	-	-	5 422
VENDOR PAYMENTS FOR MEDICAL CARE . . . . .	-	-	-	-	-	-	48 411
VENDOR PAYMENTS, OTHER . . . . .	-	28	-	-	-	-	-
WELFARE INSTITUTIONS . . . . .	-	142	-	-	-	-	6 991
OTHER PUBLIC WELFARE . . . . .	19	42 424	3	-	-	-	52 265
HOSPITALS . . . . .	-	48 111	-	-	-	-	99 899
OWN HOSPITALS . . . . .	-	41 315	-	-	-	-	42 369
OTHER HOSPITALS . . . . .	-	6 796	-	-	-	-	57 530
HEALTH . . . . .	47	18 537	-	5 876	3 125	-	39 155

See footnotes at end of table.

## INDIVIDUAL LARGE CITIES

Table 7. Finances of the 48 Largest Cities, in Detail: 1972-73—Continued

(Thousands of dollars)

Item	San Diego	San Francisco	San Jose	Seattle	Toledo	Biloxi	Washington, D. C.
<b>GENERAL EXPENDITURE, BY FUNCTION--CONTINUED</b>							
POLICE PROTECTION . . . . .	18 709	41 425	14 348	25 937	12 331	6 165	89 685
FIRE PROTECTION . . . . .	10 849	28 633	9 698	15 892	9 405	6 461	25 530
SEWERAGE . . . . .	11 234	12 951	16 778	25 061	10 977	1 453	50 412
SANITATION OTHER THAN SEWERAGE . . . . .	5 919	3 959	652	6 435	4 817	1 914	33 358
OTHER THAN CAPITAL OUTLAY . . . . .	5 909	3 870	652	6 348	4 573	1 914	17 881
PARKS AND RECREATION . . . . .	18 284	24 271	7 205	16 246	4 869	4 565	18 272
OTHER THAN CAPITAL OUTLAY . . . . .	15 263	19 514	5 333	9 596	3 025	2 463	16 613
HOUSING AND URBAN RENEWAL . . . . .	-	23 937	2 774	4 330	7 846	3 940	58 219
CITY HOUSING PROJECTS . . . . .	-	-	-	-	-	-	-
CAPITAL OUTLAY ONLY . . . . .	-	-	-	-	-	-	-
URBAN RENEWAL PROJECTS . . . . .	-	23 937	2 301	4 330	7 846	3 940	58 219
CAPITAL OUTLAY ONLY . . . . .	-	5 664	958	2 969	4 549	3 139	35 244
OTHER . . . . .	-	-	473	-	-	-	-
LIBRARIES . . . . .	3 196	4 497	2 557	4 028	-	-	8 168
FINANCIAL ADMINISTRATION . . . . .	2 853	9 427	1 772	2 759	1 138	637	12 066
GENERAL CONTROL . . . . .	4 515	17 308	3 793	3 666	2 004	1 514	36 185
COURTS . . . . .	-	9 136	-	424	831	175	24 373
OTHER . . . . .	4 515	8 172	3 793	3 242	1 173	1 339	11 812
GENERAL PUBLIC BUILDINGS . . . . .	6 813	5 364	1 404	836	1 106	325	16 225
INTEREST ON GENERAL DEBT . . . . .	6 153	10 983	5 470	5 531	2 424	9 829	25 506
ALL OTHER . . . . .	40 022	111 138	16 987	35 099	11 934	24 814	185 785
AIRPORTS . . . . .	324	25 169	5 042	-	585	8 279	-
OTHER THAN CAPITAL OUTLAY . . . . .	223	10 027	2 642	-	547	1 960	-
WATER TRANSPORT AND TERMINALS . . . . .	-	11 716	-	-	-	444	-
OTHER THAN CAPITAL OUTLAY . . . . .	-	8 689	-	-	-	444	-
CORRECTION . . . . .	640	8 093	-	1 167	703	245	46 993
PARKING FACILITIES . . . . .	59	419	327	339	41	-	210
OTHER THAN CAPITAL OUTLAY . . . . .	59	419	326	339	41	-	210
PROTECTIVE INSPECTION AND REGULATION . . . . .	2 223	2 244	965	1 433	560	399	7 983
MISCELLANEOUS COMMERCIAL ACTIVITIES . . . . .	288	35	-	50	265	24	315
OTHER AND UNALLOCABLE . . . . .	36 488	63 462	10 653	32 110	9 780	15 423	130 284
UTILITY EXPENDITURE . . . . .	32 607	75 183	877	92 564	9 206	9 388	15 115
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	6 362	42 768	1 088	12 414	-	1 701	55 723
EXHIBIT: TOTAL EXPENDITURE FOR PERSONAL SERVICES . . . . .	65 349	269 365	42 664	116 542	43 094	28 144	572 511
BORROWING, TOTAL . . . . .	-	18 988	1 407	45 360	8 366	12 500	134 700
DEBT REDEMPTION, TOTAL . . . . .	3 850	39 537	10 239	11 542	10 910	16 055	5 969
GROSS DEBT OUTSTANDING . . . . .	134 028	447 018	118 311	376 022	96 317	207 014	814 259
NET LONG-TERM DEBT OUTSTANDING . . . . .	129 061	339 407	99 035	340 888	43 978	173 321	665 210
LONG-TERM DEBT OUTSTANDING . . . . .	134 028	342 638	101 976	359 793	48 169	192 539	665 210
GENERAL DEBT . . . . .	123 163	234 504	101 761	113 808	38 854	104 729	636 990
EDUCATION . . . . .	-	26 985	-	-	2 540	-	-
HIGHWAYS . . . . .	-	19 795	-	22 406	12 959	11 245	93 941
HOSPITALS . . . . .	-	28 395	-	-	-	-	-
SEWERAGE . . . . .	52 008	41 855	24 889	68 030	12 972	8 662	45 826
PARKS AND RECREATION . . . . .	35 530	6 794	565	6 547	3 312	3 665	19 800
HOUSING AND URBAN RENEWAL . . . . .	-	-	-	-	3 200	-	845
AIRPORTS . . . . .	-	62 480	3 280	-	230	54 950	-
WATER TRANSPORT AND TERMINALS . . . . .	-	19 900	-	-	-	17 635	-
OTHER AND UNALLOCABLE . . . . .	35 625	28 300	73 027	16 825	3 641	88 572	476 578
UTILITY DEBT . . . . .	10 865	108 134	215	245 985	9 315	7 810	28 220
WATER SUPPLY SYSTEMS . . . . .	10 865	108 134	215	32 315	9 315	7 810	28 220
ELECTRIC POWER SYSTEMS . . . . .	-	-	-	213 670	-	-	-
GAS SUPPLY SYSTEMS . . . . .	-	-	-	-	-	-	-
TRANSIT SYSTEMS . . . . .	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED . . . . .	-	18 988	1 407	44 708	8 366	12 500	134 700
FULL FAITH AND CREDIT . . . . .	-	18 955	1 023	14 708	8 366	12 500	132 300
GENERAL . . . . .	-	17 475	1 023	14 708	8 366	12 500	132 300
UTILITY . . . . .	-	1 480	-	-	-	-	-
NONGUARANTEED . . . . .	-	33	384	30 000	-	-	2 400
GENERAL . . . . .	-	33	384	-	-	-	-
UTILITY . . . . .	-	33	384	-	-	-	-
LONG-TERM DEBT RETIRED . . . . .	3 850	28 982	8 534	30 000	-	-	2 400
GENERAL . . . . .	2 560	21 129	8 531	11 542	2 763	9 815	5 969
UTILITY . . . . .	1 290	7 833	3	4 683	2 148	8 350	5 199
REFUNDING ISSUES OF LONG-TERM DEBT . . . . .	-	-	-	6 859	615	1 465	770
LONG-TERM DEBT REFUNDED . . . . .	-	-	-	-	-	-	-
CASH AND SECURITY HOLDINGS . . . . .	170 772	991 157	126 907	294 167	31 750	105 810	198 564
EMPLOYEE RETIREMENT . . . . .	83 009	643 836	54 268	119 429	-	15 559	59 273
OTHER THAN EMPLOYEE RETIREMENT . . . . .	87 763	347 321	74 639	174 738	31 750	90 251	83 036
CASH AND DEPOSITS . . . . .	57 147	290 821	68 671	13 598	5 344	65 926	41 184
SECURITIES . . . . .	30 616	56 500	5 968	161 140	26 406	24 325	39 852
FEDERAL . . . . .	28 242	54 647	5 968	141 505	26 406	24 325	31 991
STATE AND LOCAL GOVERNMENT . . . . .	-	-	-	-	-	-	-
OTHER (NONGOVERNMENTAL) . . . . .	2 374	1 848	5	19 635	-	-	7 861
BY PURPOSE:							
OFFSETS TO DEBT . . . . .	4 967	3 231	2 941	18 905	4 191	19 218	-
BOND FUNDS . . . . .	29 103	116 356	20 757	85 850	17 833	48 846	-
OTHER . . . . .	53 693	227 734	50 941	69 983	9 726	22 187	83 036

- Represents zero or rounds to zero. \*For Washington, D. C. includes \$16,603,000 unemployment compensation revenue. \*\*Includes \$15,102,000 unemployment compensation benefits. \*\*\*Compensate payment to beneficiaries, including withdrawal of contribution. \*\*\*\*Includes \$36,233,000 holding of unemployment compensation funds of Washington, D. C., not shown separately in the distribution by type of holding. \*\*\*\*\*Share of locality collected and retained inheritance taxes imposed by the State of Ohio. ^Property and real estate transfer tax.

Table 8. Operating Statements—Utilities Operated by the 48 Largest Cities: 1972-73

(Thousands of dollars)

City and utility	Operating revenue	Operating expense		Net operating revenue before depreciation	Allowance for depreciation	Net operating revenue after depreciation	Other income		Nonoperating expense			Net income
		Total	Exhibit tax payments only				Total	Interest earnings only	Total	Interest on utility debt	Other	
TOTAL (68) UTILITIES	2 556 211	2 113 082	33 388	443 129	(NA)	(NA)	84 321	78 905	268 954	267 213	1 741	(NA)
WATER SUPPLY (45) . . . . .	962 170	495 778	24 091	466 392	(NA)	(NA)	39 911	35 333	117 142	116 050	1 092	(NA)
ELECTRIC POWER (8) . . . . .	754 211	473 918	7 328	280 293	(NA)	(NA)	16 875	16 084	70 936	70 287	649	(NA)
GAS SUPPLY (3) . . . . .	71 429	59 338	-	12 091	(NA)	(NA)	705	705	-	-	-	(NA)
TRANSIT (12) . . . . .	768 401	1 084 048	1 969	315 647	(NA)	(NA)	26 830	26 783	80 876	80 876	-	(NA)
ATLANTA: WATER SUPPLY . . . . .	12 381	7 785	-	4 596	1 654	2 942	2 467	2 467	3 597	3 597	-	1 012
BALTIMORE: WATER SUPPLY . . . . .	21 381	10 313	-	11 068	4 799	6 269	189	-	2 735	2 735	-	3 723
BIRMINGHAM: WATER SUPPLY . . . . .	12 035	5 257	-	6 778	1 894	4 884	1 113	667	2 268	2 268	-	3 729
BOSTON: WATER SUPPLY . . . . .	12 801	25 912	-	6 889	(NA)	(NA)	-	-	192	192	-	(NA)
BUFFALO: WATER SUPPLY . . . . .	10 085	4 309	-	5 776	(NA)	(NA)	693	284	649	649	-	(NA)
CHICAGO: WATER SUPPLY . . . . .	70 839	41 543	-	29 296	(NA)	(NA)	1 063	1 029	8 003	8 003	-	(NA)
CINCINNATI: WATER SUPPLY . . . . .	15 466	8 282	-	7 184	1 699	5 485	549	549	711	711	-	5 323
CLEVELAND: WATER SUPPLY . . . . .	26 653	18 967	-	7 686	2 743	4 943	961	961	2 237	2 237	-	3 667
ELECTRIC POWER . . . . .	10 959	11 140	-	181	2 157	2 338	210	210	408	408	-	2 536
TRANSIT. . . . .	28 890	27 164	-	1 726	1 994	268	342	342	441	441	-	367
COLUMBUS: WATER SUPPLY . . . . .	14 005	6 987	-	7 018	(NA)	(NA)	-	-	1 661	1 661	-	(NA)
ELECTRIC POWER . . . . .	4 934	4 365	-	569	(NA)	(NA)	41	-	83	83	-	(NA)
DALLAS: WATER SUPPLY . . . . .	38 607	10 744	-	27 863	(NA)	(NA)	1 957	1 957	92	92	-	(NA)
TRANSIT. . . . .	11 744	10 892	-	852	985	133	292	292	257	257	-	'98
DENVER: WATER SUPPLY . . . . .	24 255	9 415	-	14 840	3 252	11 588	822	810	4 392	4 392	-	8 018
DETROIT: WATER SUPPLY . . . . .	43 063	24 371	-	18 692	8 744	9 948	3 017	3 017	7 574	7 574	-	5 391
TRANSIT. . . . .	36 105	48 100	-	11 995	2 302	14 297	114	114	163	163	-	'14 346
EL PASO: WATER SUPPLY . . . . .	7 130	3 523	715	3 607	2 644	963	1 288	1 119	849	849	-	1 402
FORT WORTH: WATER SUPPLY . . . . .	13 641	5 659	-	7 982	1 162	6 820	781	780	1 314	1 312	2	6 287
TRANSIT. . . . .	302	354	-	152	20	72	-	-	-	-	-	'72
HONOLULU: WATER SUPPLY . . . . .	16 125	9 526	-	6 599	4 025	2 574	1 054	1 054	1 672	1 672	-	1 956
HOUSTON: WATER SUPPLY . . . . .	32 936	13 876	-	18 660	4 409	14 251	4 240	4 237	6 574	6 574	-	11 917
GAS SUPPLY . . . . .	701	412	-	289	(NA)	(NA)	-	-	-	-	-	(NA)
JACKSONVILLE: WATER SUPPLY . . . . .	5 553	4 232	-	1 321	561	760	100	83	-	-	-	860
ELECTRIC POWER . . . . .	83 760	39 302	-	44 498	(NA)	(NA)	4 488	4 487	8 358	8 358	-	(NA)
KANSAS CITY, MO.: WATER SUPPLY . . . . .	12 750	8 729	-	4 021	1 310	2 711	413	413	1 403	1 403	-	1 721
LONG BEACH: WATER SUPPLY . . . . .	7 201	5 783	17	1 418	1 116	302	480	226	124	124	-	658
GAS SUPPLY . . . . .	20 291	15 911	-	4 380	1 110	3 270	171	171	-	-	-	3 441
LOS ANGELES: WATER SUPPLY . . . . .	79 395	44 651	2 840	34 744	13 556	21 188	2 374	1 149	11 682	10 930	752	11 880
ELECTRIC POWER . . . . .	329 442	204 893	2 654	124 549	39 936	84 613	4 440	4 199	43 540	43 236	304	45 513
LOUISVILLE: WATER SUPPL . . . . .	15 357	9 722	-	5 633	2 059	3 976	676	666	2 375	2 325	50	1 877
MEMPHIS: WATER SUPPLY . . . . .	9 319	5 788	-	3 531	1 673	1 858	810	810	986	968	18	1 682
ELECTRIC POWER . . . . .	90 677	68 112	-	22 565	5 743	16 822	1 946	1 719	3 606	3 403	203	15 162
GAS SUPPLY . . . . .	50 437	43 015	-	7 422	2 193	5 229	534	534	-	-	-	5 763
TRANSIT. . . . .	7 548	7 750	-	202	460	662	38	36	54	54	-	678

See footnotes at end of table.

Table 8. Operating Statements—Utilities Operated by the 48 Largest Cities: 1972-73—Continued

(Thousands of dollars)

City and utility	Operating revenue	Operating expense		Net operating revenue before depreciation	Allowance for depreciation	Net operating revenue after depreciation	Other income		Nonoperating expense			Net income
		Total	Exhibit Tax payments only				Total	Interest earnings only	Interest on utility debt	Other		
MIAMI <sup>1</sup> WATER SUPPLY . . . . .	9 491	5 441	-	4 010	1 333	2 677	349	349	1 032	1 032	-	1 994
MILWAUKEE <sup>2</sup> WATER SUPPLY . . . . .	18 062	9 150	-	8 912	1 953	6 959	665	665	1 810	1 810	-	5 814
MINNEAPOLIS <sup>3</sup> WATER SUPPLY . . . . .	9 972	6 659	-	3 313	864	2 449	-	-	317	317	-	2 132
NASHVILLE-DAVIDSON <sup>4</sup> WATER SUPPLY . . . . .	7 390	4 031	-	3 359	788	2 571	571	571	3 610	3 610	-	1468 (NA)
ELECTRIC POWER . . . . .	79 090	61 976	-	17 114	(NA)	(NA)	1 223	1 223	2 097	2 097	-	(NA)
NEWARK <sup>5</sup> WATER SUPPLY . . . . .	8 050	7 164	-	886	(NA)	(NA)	168	128	671	671	-	(NA)
NEW ORLEANS <sup>6</sup> WATER SUPPLY . . . . .	10 049	6 016	-	4 033	(NA)	(NA)	541	541	443	443	-	(NA)
NEW YORK CITY <sup>7</sup> WATER SUPPLY . . . . .	177 237	52 410	16 123	124 827	(NA)	(NA)	5 547	5 264	28 045	28 045	-	(NA) (NA)
TRANSIT. . . . .	635 508	912 183	-	276 675	(NA)	(NA)	25 826	25 001	79 895	79 895	-	(NA)
NORFOLK <sup>8</sup> WATER SUPPLY . . . . .	8 908	2 909	-	5 999	(NA)	(NA)	-	-	237	237	-	(NA) '133
TRANSIT. . . . .	'1 606	1 617	-	'11	122	'133	-	-	-	-	-	(NA)
OKLAHOMA CITY <sup>9</sup> WATER SUPPLY . . . . .	12 066	3 086	-	8 980	(NA)	(NA)	795	792	3 290	3 295	5	(NA) '129
TRANSIT. . . . .	671	773	-	'102	27	129	-	-	-	-	-	(NA)
PHILADELPHIA <sup>10</sup> WATER SUPPLY . . . . .	32 094	22 115	-	9 979	(NA)	(NA)	413	413	4 653	4 653	-	(NA)
PHOENIX <sup>11</sup> WATER SUPPLY . . . . .	18 867	9 483	-	9 384	4 183	5 201	1 270	1 270	2 591	2 542	49	3 880
PITTSBURGH <sup>12</sup> WATER SUPPLY . . . . .	13 347	7 179	-	6 168	850	5 318	161	161	-	-	-	5 479
PORTLAND, OREG. <sup>13</sup> WATER SUPPLY . . . . .	9 439	8 174	431	1 265	1 272	'7	707	468	561	561	-	139
ST. LOUIS <sup>14</sup> WATER SUPPLY . . . . .	9 033	7 746	532	1 287	1 570	'283	159	159	693	693	-	'817
ST. PAUL <sup>15</sup> WATER SUPPLY . . . . .	6 131	4 898	-	1 233	965	268	-	-	525	525	-	'257
SAN ANTONIO <sup>16</sup> WATER SUPPLY . . . . .	10 493	5 347	-	5 146	2 309	2 837	889	821	1 258	1 258	-	2 468
ELECTRIC POWER <sup>17</sup> TRANSIT. . . . .	95 187	45 795	49 392	12 558	36 834	2 812	2 812	3 997	3 988	9	35 649	
6 741	6 210	-	531	679	'148	50	50	66	66	-	'164	
SAN DIEGO <sup>18</sup> WATER SUPPLY . . . . .	20 959	16 712	180	4 247	2 579	1 668	594	535	351	351	-	1 911
TRANSIT . . . . .	5 037	9 145	-	'4 108	556	4 664	12	12	-	-	-	4 652
SAN FRANCISCO <sup>19</sup> WATER SUPPLY <sup>20</sup> TRANSIT. . . . .	41 394	23 684	2 004	17 710	6 606	11 104	1 251	159	2 399	2 207	192	9 956 '22 730
45 630	45 428	'20 399	2 433	'22 832	102	102	-	-	-	-	-	(NA)
SAN JOSE <sup>21</sup> WATER SUPPLY . . . . .	697	332	-	365	89	276	43	43	8	8	-	311
SEATTLE <sup>22</sup> WATER SUPPLY . . . . .	11 252	8 048	1 249	3 204	2 123	1 081	488	463	1 187	1 163	24	382
ELECTRIC POWER <sup>23</sup> TRANSIT. . . . .	60 162	38 335	4 674	21 827	13 063	8 764	1 715	1 433	8 847	8 714	133	1 632
9 018	14 230	541	'5 212	362	'5 574	54	34	-	-	-	-	'5 520
TOLEDO <sup>24</sup> WATER SUPPLY . . . . .	7 572	5 204	-	2 368	(NA)	(NA)	253	253	468	468	-	(NA)
TULSA <sup>25</sup> WATER SUPPLY . . . . .	8 589	3 114	-	5 475	1 142	4 333	-	-	769	769	-	3 564
WASHINGTON, D.C. <sup>26</sup> WATER SUPPLY . . . . .	10 540	11 502	-	'962	(NA)	(NA)	-	-	1 134	1 134	-	(NA)

Note: Terms and concepts used in this table differ from those relating to a city which appear in other tables. Amounts herein are derived from distinctive utility statements where such sources are available while data on utility "revenue" and "expenditure" generally are derived from the city's central account books and records.

<sup>1</sup> Represents zero or rounds to zero. <sup>2</sup> NA not available. <sup>3</sup> Deficit. <sup>4</sup> Excludes 16 175 000 Metropolitan District assessments. Amounts invested are classified under "Other general expenditure". <sup>5</sup> Covers operations for 2 months ending September 30, 1972. <sup>6</sup> Includes 23 866 000 from a sinking fund and Transit Utilization Sinking Fund interest earnings. <sup>7</sup> Covers operations March 1973 to June 1973. <sup>8</sup> Includes gas supply, not counted as a separate system. <sup>9</sup> Includes Hatch-Betts Water Supply and Dover Project, not counted separately.

# DEFINITIONS OF SELECTED TERMS

**Agency and Private Trust Transactions**—Transactions excluded from Census data on city finances because they involve receipt, holding, and disbursement of moneys by city governments as agent or trustee for other governments or private persons, such as collection of Federal income taxes and social security “taxes,” receipt and return to guarantee deposits, and the like.

**Assistance and Subsidies**—For local governments this category is limited to direct cash assistance payments to public welfare recipients. See *Public Welfare*.

**Bond Funds**—Funds established to account for the proceeds of bond issues pending their disbursement.

**Borrowing**—Long-term debt incurred, other than to refund existing long-term debt, plus any net increase in short term debt outstanding.

**Capital Outlay**—Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure.

**Cash and Security Holdings**—Cash, deposits, and governmental and private securities (bonds, notes, stocks, mortgages, etc.), except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets.

**Cash Assistance**—See *Public Welfare*

**City-Operated Schools**—See *Education*

**Construction**—Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements and provision of equipment and facilities that are integral parts of a structure. Includes both contract and force account construction.

**Correction**—Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

**Current Charges**—Amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services except by city utilities. Includes fees, assessments, and other

reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like. Excludes amounts received from other governments (see *Intergovernmental Revenue*) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

**Current Operation**—Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

**Debt**—All long-term credit obligations of the city and its agencies whether backed by the city's full faith and credit or nonguaranteed, and all interest bearing short term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from city employee retirement funds.

**Debt Issued**—See *Long-Term Debt Issued*.

**Debt Offsets**—See *Long-Term Debt Offsets*

**Debt Outstanding**—All debt obligations remaining unpaid on the date specified.

**Debt Redemption**—Long-term debt redeemed—i.e., amounts retired other than by refunding—plus any net decrease in short term debt outstanding.

**Debt Retired**—See *Long-Term Debt Retired*

**Direct Expenditure**—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditure other than *Intergovernmental Expenditure*.

**Education**—Schools and other educational facilities and services. Local Schools includes mainly city operated elementary and secondary schools and other educational institutional (other than higher education), and intergovernmental expenditure for education, payments to private institutions, and special educational programs. City-operated local schools expenditure includes administration and supervision of the school system and related

**school-administered facilities and services**, such as public transportation, school health and recreational programs, school lunch programs, and school libraries. Revenue and expenditure for school lunch services, athletic events, and other commercial or auxiliary services are reported on a gross basis. Institutions of Higher Education comprises universities, colleges, and junior colleges operated by the city.

**Employee-Retirement Expenditure**—Cash payments to beneficiaries (including withdrawals of contributions) of city-administered employee-retirement programs. Excludes cost of administering retirement systems, city contributions to State-administered employee-retirement systems, and noncontributory gratuities paid to former employees; these are classed under General Expenditure.

**Employee-Retirement Revenue**—Revenue from contributions required of employees for financing city administered employee-retirement systems and earnings on investments held for such systems. Excludes any contributions by a city, either as employer contributions or for general financial support, to an employee retirement system. Tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes.

**Equipment**—Apparatus, furnishings, motor vehicles, office machines, and the like, having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment. Rental and repair expenditures are classified as current operation expenditure. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

**Expenditure**—All amounts of money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind.

**Financial Administration**—Municipal officials and agencies concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central finance activities.

**Fire Protection**—City fire fighting organization and auxiliary services thereof, inspection for fire hazards, and other fire prevention activities. Includes cost of fire fighting facilities such as fire hydrants and water, furnished by other agencies of the city government.

**Full Faith and Credit Debt**—Long term debt for which the credit of the city, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient.

**General Control**—The governing body, municipal courts, office of the chief executive, and central staff services and agencies concerned with personnel administration,

law, recording, planning and zoning, and the like. See also Financial Administration.

**General Debt**—All debt other than that identified as having been issued specifically for utility purposes (see Utility Debt).

**General Expenditure**—All city expenditure other than the specifically enumerated kinds of expenditure classified as utility expenditure, liquor stores expenditure, and employee-retirement or other insurance trust expenditure.

**General Public Buildings**—Provision and maintenance of public buildings not allocated to particular functions.

**General Revenue**—All city revenue except utility revenue, liquor stores revenue, and employee retirement or other insurance trust revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned. Includes all tax collections and intergovernmental revenue, even if designated for employee retirement or local utility purposes.

**General Revenue Sharing**—Amounts distributed by the Federal Government to municipalities under the State and Local Fiscal Assistance Act of 1972.

**General Sales or Gross Receipts Taxes**—See under Sales and Gross Receipts Taxes

**Health**—Health services, other than hospital care, including health research, clinics, nursing, immunization, and other categorical, environmental, and general public health activities. School health services provided by health agencies (rather than school agencies) are included here.

**Highways**—Streets, highways, and structures necessary for their use, snow and ice removal, toll highway and bridge facilities, and ferries. However, highway policing and traffic control are classed under Police Protection.

**Hospitals**—Establishment and operation of hospital facilities, provision of hospital care, and support of other public or of private hospitals. Own Hospitals comprise those administered by the government concerned. Excludes payments to other governments and to private agencies for hospital support and services, which are classed under Other Hospitals. However, see Public Welfare concerning vendor payments under welfare programs.

**Housing and Urban Renewal**—City housing and redevelopment projects and regulation, promotion, and support of private housing and redevelopment activities. For cities in Arizona, Kentucky, Michigan, New Mexico, New York, and Virginia, generally includes data for municipal housing authorities. Housing authorities for other cities are usually classified as independent governments and data for them are not included in city finance statistics.

**Interest Earnings**—Interest earned on deposits and securities, including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under general revenue do not include earnings on assets of employee retirement systems.

**Interest Expenditure**—Amounts paid for use of borrowed money.

**Intergovernmental Expenditure**—Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government, or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance—e.g., contributions to the Federal Government for old age, survivors' disability, and health insurance for city employees.

**Intergovernmental Revenue**—Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities, and utility services. All intergovernmental revenue is classified as general revenue.

**Intergovernmental Revenue for General Local Government Support**—Fiscal aid revenue that is unrestricted in function or in purpose to which amounts may be applied by the receiving government.

**Intergovernmental Revenue From Federal Government**—Intergovernmental revenue received by the city government directly from the Federal Government. Excludes Federal aid channeled through State governments.

**Intergovernmental Revenue From State Government**—All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

**Libraries**—Public libraries operated by the city (except those operated as part of a school system) primarily for the benefit of students and teachers, and law libraries<sup>1</sup> and support of privately operated libraries.

**License Taxes**—Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities—automobile inspection, professional examinations and licenses, etc.—as well as license taxes producing substantial revenues.

**Local Schools**—See *Education*.

**Long-Term Debt**—Debt payable more than 1 year after date of issue.

**Long-Term Debt Issued**—The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included.

**Long-Term Debt Offsets**—Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncanceled debt, and balances in refunding bond accounts held pending completion of refunding transactions.

**Long-Term Debt Retired**—The par value of long term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

**Net Long-Term Debt**—Long-term debt outstanding minus long term debt offsets.

**Nonguaranteed Debt**—Long term debt payable solely from pledged specific sources—e.g., from earnings of revenue producing activities (utilities, sewage disposal plants, toll bridges, etc.), from special assessments, or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resources of the city if the pledged sources are insufficient.

**Own Hospitals**—See *Hospitals*

**Parking Facilities**—Municipal public-use garages and other parking facilities operated on a charge basis, including purchase and maintenance of on and off street parking meters.

**Parks and Recreation**—Cultural-scientific activities, such as museums and art galleries, organized recreation, including playgrounds and play fields, swimming pools and bathing beaches, municipal parks, and special facilities for recreation such as auditoriums, stadiums, auto camps, recreation piers, and boat harbors.

**Personal Services**—Amounts paid for compensation of city officers and employees. Consists of gross compensation before deductions for withheld taxes, retirement contributions, or other purposes.

**Police Protection**—Preservation of law and order and traffic safety. Includes police patrols and communications, crime prevention activities, detention and custody of persons awaiting trial, traffic safety, vehicular inspection, and the like.

**Property Taxes**—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

**Public Welfare**—Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash Assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other welfare programs; Vendor Payments made directly to private purveyors for medical care, burials, and other commodities and services provided.

under welfare programs; and provision and operation by the city of Welfare Institutions. Other Public Welfare includes city payments to other governments for welfare purposes, amounts for administration, support of private welfare agencies, and other public welfare services. Health and Hospital services provided directly by the city through its own hospitals and health agencies, and any payments to other governments for such purposes, are classed under those functional headings rather than here.

**Purchase of Land and Existing Structures**—Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions

**Revenue**—All amounts of money received by a government from external sources—net of refunds and other correcting transactions—other than from issuance of debt, liquidation of investments, and as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other “receipts in kind.”

**Sale of Property**—Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

**Sales and Gross Receipts Taxes**—Taxes, including “licenses” at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts or “commissions” allowed to merchants for collection of taxes from consumers are excluded.

**General sales or gross receipts taxes**—Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods, all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under categories listed below.

**Selective sales and gross receipts taxes**—Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

**Sanitation**—Comprises Sewerage and Sanitation Other Than Sewerage (see below). Sanitary engineering, smoke regulation, and other health activities are classified under Health.

**Sanitation Other Than Sewerage**—Street cleaning, and collection and disposal of garbage and other waste.

**Securities**—Stocks and bonds, notes, mortgages, and other formal evidences of indebtedness.

**Selective Sales and Gross Receipts Taxes**—See under *Sales and Gross Receipts Taxes*

**Sewerage**—Sanitary and storm sewers and sewage disposal facilities and services, and payments to other local governments for such purposes.

**Short-Term Debt**—Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

**Special Assessments**—Compulsory contributions collected from owners of property benefited by specific public improvements (street paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt service on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

**Taxes**—Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that city tax revenue excludes any amounts from shares of State-imposed-and-collected taxes, which are classified as intergovernmental revenue.

**Utility**—A municipally owned and operated water supply, electric light and power, gas supply, or transit system. City revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial-type activities of city governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general-government activities.

**Utility Debt**—Debt originally issued specifically to finance city-owned and operated water, electric, gas, or transit utility facilities.

**Utility Expenditure**—Expenditure for construction or acquisition of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent city) and for interest on utility debt. Does not include expenditure in connection with administration of utility debt and investments (treated as general expenditure) and the cost of providing services to the parent city government (such costs, when identifiable, are treated as expenditure for the function served).

**Utility Revenue**—Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent city. Also excludes income from utility fund investments and from other nonoperating properties (treated as general revenue). Any revenue from taxes, special assessments, and fiscal aid is classified as general revenue—not utility revenue.

**Vendor Payments**—See *Public Welfare*.

**Water Transport and Terminals**—Provision, operation, and support of canals and other waterways, harbors, docks, wharves, and other related terminal facilities.